

WEIL, GOTSHAL & MANGES LLP
767 Fifth Avenue
New York, New York 10153
Telephone: (212) 310-8000
Facsimile: (212) 310-8007
Jacqueline Marcus

Attorneys for Lehman Brothers Holdings Inc. and
Certain of Its Affiliates

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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In re	: Chapter 11 Case No.
LEHMAN BROTHERS HOLDINGS INC., <i>et al.</i> ,	: 08-13555 (JMP)
Debtors.	: (Jointly Administered)
	:
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**CERTIFICATE OF NO OBJECTION
UNDER 28 U.S.C. § 1746 REGARDING OMNIBUS
CLAIMS OBJECTIONS SCHEDULED FOR HEARING ON MAY 31, 2012**

TO THE HONORABLE JAMES M. PECK
UNITED STATES BANKRUPTCY JUDGE:

Pursuant to 28 U.S.C. § 1746, and in accordance with this Court's case management procedures set forth in the Amended Order Pursuant to Section 105(a) of the Bankruptcy Code and Bankruptcy Rules 1015(c) and 9007 Implementing Certain Notice and Case Management Procedures [ECF No. 9635] (the "Second Amended Case Management Order"), the undersigned hereby certifies as follows:

1. Lehman Brothers Holdings Inc. ("LBHI") and its affiliated debtors in the above-referenced chapter 11 cases, as debtors and debtors in possession (collectively, the "Debtors"), or LBHI as Plan Administrator under the Modified Third Amended Joint Chapter 11 Plan of LBHI and its Affiliated Debtors (the "Plan Administrator"), filed the following motions

and omnibus claims objections (collectively, the “Claims Objections”) with the Court for hearing on or before May 31, 2012:

- a. Motion Pursuant to Section 105(a) of the Bankruptcy Code to Deem the Schedules of Liabilities Amended [**ECF No. 27386**]
- b. Debtors’ Ninety-Fifth Omnibus Objection to Claims (Valued Derivative Claims) [**ECF No. 14490**]
- c. Debtors’ One Hundred Seventeenth Omnibus Objection to Claims (No Liability Non-Debtor Employee Claims) [**ECF No. 15363**]
- d. Debtors’ One Hundred Thirty-Second Omnibus Objection to Claims (Valued Derivative Claims) [**ECF No. 16117**]
- e. Debtors’ One Hundred Thirty-Sixth Omnibus Objection to Claims (Misclassified Claims) [**ECF No. 16867**]
- f. Debtors’ Two Hundred Thirty-Third Omnibus Objection to Claims (Valued Derivative Claims) [**ECF No. 21727**]
- g. Debtors’ Two Hundred Forty-Fourth Omnibus Objection to Claims (No Liability Derivatives Claims) [**ECF No. 23250**]
- h. Debtors’ Two Hundred Forty-Sixth Omnibus Objection to Claims (Valued Derivative Claims) [**ECF No. 23253**]
- i. Debtors’ Two Hundred Sixty-Second Omnibus Objection to Claims (No Liability Claims) [**ECF No. 24996**]
- j. Debtors’ Two Hundred Sixty-Seventh Omnibus Objection to Claims (No Liability Claims) [**ECF No. 26087**]
- k. Two Hundred Eighty-First Omnibus Objection to Claims (Warrant Claims) [**ECF No. 27421**]
- l. Two Hundred Eighty-Second Omnibus Objection to Claims (Late-Filed Claims) [**ECF 27374**]
- m. Two Hundred Eighty-Third Omnibus Objection to Claims (Duplicative of Indenture Trustee Claims) [**ECF No. 27375**]
- n. Two Hundred Eighty-Fourth Omnibus Objection to Claims (to Reclassify Proofs of Claim as Equity Interests) [**ECF 27377**]

- o. Two Hundred Eighty-Fifth Omnibus Objection to Claims (Duplicative Claims) [ECF 27379]
- p. Two Hundred Eighty-Sixth Omnibus Objection to Claims (Assigned Contract Claims) [ECF No. 27382]
- q. Two Hundred Eighty-Seventh Omnibus Objection to Claims (No Liability Claims) [ECF 27385]
- r. Two Hundred Eighty-Eighth Omnibus Objection to Claims (Employment-Related Claims) [ECF No. 27397]
- s. Two Hundred Eighty-Ninth Omnibus Objection to Claims (Partnership Interest Claims) [ECF No. 27398]
- t. Two Hundred Ninetieth Omnibus Objection to Claims (No Liability Claims) [ECF No. 27399]
- u. Two Hundred Ninety-First Omnibus Objection to Claims (No Liability Derivatives Claims) [ECF No. 27380]
- v. Debtors' Objection to Claim of Anita Bryant (Claim No. 1557) [ECF No. 27247]
- w. Debtors' Objection to Claim of Banque Lehman Brothers S.A. (Claim No. 17611) [ECF No. 27253]
- x. Two Hundred Ninety-Second Omnibus Objection to Claims (No Guarantee Claims) [ECF No. 27381]
- y. Two Hundred Ninety-Third Omnibus Objection to Claims (No Liability Claims) [ECF No. 27384]

2. In accordance with the Second Amended Case Management Order, the

Debtors, or the Plan Administrator, as applicable, established deadlines (the "Response Deadline") for each Claim Objection for parties to object or file responses. The Response Deadlines have been extended for certain creditors from time to time. The Second Amended Case Management Order provides that pleadings may be granted without a hearing, provided that no objections or other responsive pleadings have been filed on or prior to the relevant response

deadline and the attorney for the entity who filed the pleading complies with the relevant procedural and notice requirements.

3. The Response Deadlines have now passed and, to the best of my knowledge, no responsive pleadings to the Claims Objections have been (a) filed with the Court on the docket of the above-referenced cases in accordance with the procedures set forth in the Second Amended Case Management Order, or (b) served on counsel to the Debtors or the Plan Administrator by any of the holders of the claims included Exhibit 1 to any of the Orders attached hereto, which includes only the proofs of claim for which the Claims Objection will be granted. Responses to certain of the Claims Objections were filed on the docket, or served on the Debtors, by holders of certain proofs of claim included on the Claims Objections. The hearing on the Claims Objections as to any proof of claim for which a response was either filed on the docket or received by the Debtors, and which objection has not been resolved, has been adjourned to a future date.

4. Accordingly, the Debtors and the Plan Administrator respectfully request that the proposed orders granting the Claims Objections annexed hereto as Exhibits A through Y, which, except for the inclusion of additional language to indicate that such order is supplemental to a previously entered order for a Claim Objection or to reference the inclusion of separate exhibits attached to the proposed orders for proofs of claim for which the Claims Objection is granted, adjourned or

withdrawn, are unmodified since the filing of the Claims Objections, be entered in accordance with the procedures described in the Second Amended Case Management Order.

I declare that the foregoing is true and correct.

Dated: May 30, 2012
New York, New York

/s/ Jacqueline Marcus
Jacqueline Marcus

WEIL, GOTSHAL & MANGES LLP
767 Fifth Avenue
New York, New York 10153
Telephone: (212) 310-8000
Facsimile: (212) 310-8007

Attorneys for Lehman Brothers Holdings Inc. and
Certain of Its Affiliates

EXHIBIT A
(Proposed Order – ECF No. 27386)

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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In re : **Chapter 11 Case No.**
: **08-13555 (JMP)**
LEHMAN BROTHERS HOLDINGS INC., et al., : **(Jointly Administered)**
: **Debtors.**
-----X

**ORDER PURSUANT TO SECTION 105(a) OF THE BANKRUPTCY
CODE DEEMING THE SCHEDULES OF LIABILITIES AMENDED**

Upon the motion, dated April 16, 2012 (the “Motion”),¹ of Lehman Brothers Holdings Inc. (“LBHI” and the “Plan Administrator”), as Plan Administrator under the Modified Third Amended Joint Chapter 11 Plan of Lehman Brothers Holdings Inc. and Its Affiliated Debtors, pursuant to section 105(a) of title 11 of the United States Code (the “Bankruptcy Code”) to deem the Schedules amended, all as more fully set forth in the Motion; and due and proper notice of the Motion having been provided, and it appearing that no other or further notice need be provided; and the Court having found and determined that the relief sought in the Motion is in the best interests of the Chapter 11 Estates, their creditors, and all parties in interest and that the legal and factual bases set forth in the Motion establish just cause for the relief granted herein; and after due deliberation and sufficient cause appearing therefore, it is

ORDERED that the Motion is granted; and it is further

¹ Capitalized terms used herein and not otherwise defined herein shall have the meanings ascribed to such terms in the Motion.

ORDERED that the Schedules shall be deemed amended to modify the “Original Scheduled Amount” for each Scheduled Claim as set forth on **Exhibits A** and **B** to the Motion; and it is further

ORDERED that the claims and noticing agent, Epiq Bankruptcy Solutions LLC, is authorized and directed to modify the official claims register as necessary to implement the relief granted in this Order; and it is further

ORDERED that to the extent the relief requested in the Motion is not granted with respect to any Scheduled Claim, the Plan Administrator’s rights and defenses with respect to any of the Scheduled Claims shall be preserved, including, but not limited to, the right to object to the Scheduled Claims on any basis; and it is further

ORDERED that this Court shall retain jurisdiction to hear and determine all matters arising from the interpretation and/or implementation of this Order.

Dated: _____, 2012
New York, New York

UNITED STATES BANKRUPTCY JUDGE

EXHIBIT B
(Proposed Order – ECF No. 14490)

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

-----X
In re : **Chapter 11 Case No.**
 :
LEHMAN BROTHERS HOLDINGS INC., et al., : **08-13555 (JMP)**
 :
Debtors. : **(Jointly Administered)**
-----X

**SECOND SUPPLEMENTAL ORDER GRANTING DEBTORS' NINETY-FIFTH
OMNIBUS OBJECTION TO CLAIMS (VALUED DERIVATIVE CLAIMS)**

Upon the ninety-fifth omnibus objection to claims, dated February 14, 2011 (the "Ninety-Fifth Omnibus Objection to Claims"),¹ of Lehman Brothers Holdings Inc. and its affiliated debtors in the above-referenced chapter 11 cases, as debtors and debtors in possession (collectively, the "Debtors"), pursuant to section 502(b) of title 11 of the United States Code (the "Bankruptcy Code"), Rule 3007(d) of the Federal Rules of Bankruptcy Procedure, and this Court's order approving procedures for the filing of omnibus objections to proofs of claim [Docket No. 6664] (the "Procedures Order"), seeking to reduce, reclassify (in certain instances), and allow the Valued Derivative Claims on the basis that the amounts listed on the proofs of claim are greater than the fair, accurate, and reasonable values determined by the Debtors after a review of the claimants' supporting documentation and the Debtors' books and records, all as more fully described in the Ninety-Fifth Omnibus Objection to Claims; and due and proper notice of the Ninety-Fifth Omnibus Objection to Claims having been provided to (i) the U.S. Trustee; (ii) the attorneys for the Creditors' Committee; (iii) the Securities and Exchange Commission; (iv) the Internal Revenue Service; (v) the United States Attorney

¹ Capitalized terms used herein and not otherwise defined herein shall have the meanings ascribed to such terms in the Debtors' Ninety-Fifth Omnibus Objection to Claims.

for the Southern District of New York; (vi) the claimants listed on Exhibit A attached to the Ninety-Fifth Omnibus Objection to Claims; and (vii) all other parties entitled to notice in accordance with the procedures set forth in the second amended order entered on June 17, 2010 governing case management and administrative procedures for these cases [Docket No. 9653]; and it appearing that no other or further notice need be provided; upon the resolution of the Responses of Brevan Howard Master Fund Limited c/o Brevan Howard Asset Management LLP [Docket No. 15079] and SPCP Group LLC: Transferor: Tiffany & Co. [Docket No. 14983]; and the Court having found and determined that the relief sought in the Ninety-Fifth Omnibus Objection to Claims is in the best interests of the Debtors, their estates, creditors, and all parties in interest and that the legal and factual bases set forth in the Ninety-Fifth Omnibus Objection to Claims establish just cause for the relief granted herein; and after due deliberation and sufficient cause appearing therefore, it is

ORDERED that the relief requested in the Ninety-Fifth Omnibus Objection to Claims is granted to the extent provided herein; and it is further

ORDERED that each Valued Derivative Claim listed on Exhibit 1 annexed hereto is hereby modified and allowed in the amount set forth on Exhibit 1 under the column heading “Modified Claim Amount” and reclassified to the classification listed under the column heading “Modified Class” and any asserted amount in excess of the modified amount is disallowed; and it is further

ORDERED that this Order has no res judicata, estoppel, or other effect on the validity, allowance, or disallowance of, and all rights to object and defend on any basis are expressly reserved with respect to any claim listed on Exhibit A to the Ninety-

Fifth Omnibus Objection to Claims that does not appear on Exhibit 1 annexed hereto; and
it is further

ORDERED that this Court shall retain jurisdiction to hear and determine
all matters arising from or related to this Order.

Dated: _____, 2012
New York, New York

UNITED STATES BANKRUPTCY JUDGE

EXHIBIT 1

IN RE LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 95: EXHIBIT 1 - VALUED DERIVATIVE CLAIMS

ASSERTED							MODIFIED		
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
1	BREVAN HOWARD MASTER FUND LIMITED C/O BREAVAN HOWARD ASSET MANAGEMENT LLP ATTN: ALEX UNDERWOOD 55 BAKER STREET LONDON, W1U 8EW UNITED KINGDOM	14684	09/17/2009	Lehman Brothers Holdings Inc.	Unsecured	\$32,235,070.00*	Lehman Brothers Holdings Inc.	Unsecured	\$25,500,000.00
2	BREVAN HOWARD MASTER FUND LIMITED C/O BREAVAN HOWARD ASSET MANAGEMENT LLP ATTN: ALEX UNDERWOOD 55 BAKER STREET LONDON, W1U 8EW UNITED KINGDOM	14685	09/17/2009	Lehman Brothers Special Financing Inc.	Unsecured	\$32,235,070.00*	Lehman Brothers Special Financing Inc.	Unsecured	\$25,500,000.00

IN RE LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 95: EXHIBIT 1 - VALUED DERIVATIVE CLAIMS

ASSERTED						MODIFIED			
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
3	SPCP GROUP LLC, AS AGENT FOR SILVER POINT CAPITAL FUND, LP AND SILVER POINT CAPITAL OFFSHORE FUND, LTD AS SUCCESSOR TO TIFFANY & CO. C/O SILVER POINT CAPITAL, LP ATTN: ADAM J. DEPANFILIS 660 STEAMBOAT ROAD GREENWICH, CT 06830	20292	09/21/2009	Lehman Brothers Special Financing Inc.	Secured	\$9,717,258.00	Lehman Brothers Special Financing Inc.	Unsecured	\$8,204,327.95
4	SPCP GROUP LLC, AS AGENT FOR SILVER POINT CAPITAL FUND, LP AND SILVER POINT CAPITAL OFFSHORE FUND, LTD AS SUCCESSOR TO TIFFANY & CO C/O SILVER POINT CAPITAL, LP ATTN: ADAM J. DEPANFILIS 660 STEAMBOAT ROAD GREENWICH, CT 06830	20319	09/21/2009	Lehman Brothers Holdings Inc.	Secured	\$9,717,258.00	Lehman Brothers Holdings Inc.	Unsecured	\$8,204,327.95
TOTAL						\$83,904,656.00	TOTAL		\$67,408,655.90

EXHIBIT C
(Proposed Order – ECF No. 15363)

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

-----X
In re : **Chapter 11 Case No.**
 :
LEHMAN BROTHERS HOLDINGS INC., et al., : **08-13555 (JMP)**
 :
Debtors. : **(Jointly Administered)**
-----X

**SECOND SUPPLEMENTAL ORDER GRANTING
DEBTORS' ONE HUNDRED SEVENTEENTH OMNIBUS
OBJECTION TO CLAIMS (NO LIABILITY NON-DEBTOR EMPLOYEE CLAIMS)**

Upon the one hundred seventeenth omnibus objection to claims, dated March 25, 2011 (the "Debtors' One Hundred Seventeenth Omnibus Objection to Claims"),¹ of Lehman Brothers Holdings Inc. and its affiliated debtors in the above-referenced chapter 11 cases, as debtors and debtors in possession (collectively, the "Debtors"), pursuant to section 502 of title 11 of the United States Code (the "Bankruptcy Code"), Rule 3007 of the Federal Rules of Bankruptcy Procedure, and this Court's order approving procedures for the filing of omnibus objections to proofs of claim [Docket No. 6664], seeking the disallowance and expungement of the No Liability Non-Debtor Employee Claims on the basis that the Debtors have no liability for such claims, all as more fully described in the Debtors' One Hundred Seventeenth Omnibus Objection to Claims; and due and proper notice of the Debtors' One Hundred Seventeenth Omnibus Objection to Claims having been provided, and it appearing that no other or further notice need be provided; and the Court having found and determined that the relief sought in the Debtors' One Hundred Seventeenth Omnibus Objection to Claims is in the best interests of the Debtors, their estates, creditors, and all parties in interest and that the legal and factual bases set forth in the Debtors' One Hundred Seventeenth Omnibus Objection to Claims establish just

¹ Terms not defined herein shall have the same meaning ascribed to them in the Debtors' One Hundred Seventeenth Omnibus Objection to Claims.

cause for the relief granted herein; and after due deliberation and sufficient cause appearing therefor, it is

ORDERED that the relief requested in the Debtors' One Hundred Seventeenth Omnibus Objection to Claims is granted to the extent provided herein; and it is further

ORDERED that pursuant to section 502(b) of the Bankruptcy Code, the claims listed on Exhibit 1 are disallowed and expunged in their entirety with prejudice; and it is further

ORDERED that the Court-appointed claims agent is authorized to modify the claims register to reflect this order; and it is further

ORDERED that this Order has no res judicata, estoppel, or other effect on the validity, allowance, or disallowance of, and all rights to object and defend on any basis are expressly reserved with respect to any claim listed on Exhibit A annexed to the Debtors' One Hundred Seventeenth Omnibus Objection to Claims that is not listed on Exhibit 1 annexed hereto; and it is further

ORDERED that this Court shall retain jurisdiction to hear and determine all matters arising from or related to this Order.

Dated: _____, 2012
New York, New York

UNITED STATES BANKRUPTCY JUDGE

EXHIBIT 1

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 117: EXHIBIT 1 - NO LIABILITY NON-DEBTOR EMPLOYEE CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
1	ADDINGTON, ERIK R. C/O TATSUYA TANIGAWA ARK MORI BUILDING 28FL. 1-12-32 AKASAKA MINATO-KU TOKYO, 107-6029 JAPAN	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	23966	\$277,554.00	No Liability
2	ANTONELLI, CHRISTOPHER G. C/O TATSUYA TANIGAWA ARK MORI BUILDING 28FL. 1-12-32 AKASAKA MINATO-KU TOKYO, 107-6029 JAPAN	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	23965	\$658,869.00	No Liability
3	BEST, BARBARA J. C/O TATSUYA TANIGAWA ARK MORI BUILDING 28FL. 1-12-32 AKASAKA MINATO-KU TOKYO, 107-6029 JAPAN	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	24001	\$113,487.00	No Liability
4	BHATTAL, JASJIT S. C/O TATSUYA TANIGAWA ARK MORI BUILDING 28FL. 1-12-32 AKASAKA MINATO-KU TOKYO, 107-6029 JAPAN	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	23964	\$5,562,264.00	No Liability
5	CHETTY, NOEL ROYAPPAN C/O TATSUYA TANIGAWA ARK MORI BUILDING 28FL. 1-12-32 AKASAKA MINATO-KU TOKYO, 107-6029 JAPAN	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	23981	\$101,536.00	No Liability

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 117: EXHIBIT 1 - NO LIABILITY NON-DEBTOR EMPLOYEE CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
6	CHIN, RUSSELL C/O TATSUYA TANIGAWA ARK MORI BUILDING 28FL. 1-12-32 AKASAKA MINATO-KU TOKYO, 107-6029 JAPAN	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	23984	\$136,713.00	No Liability
7	CHO, KUNHO C/O TATSUYA TANIGAWA ARK MORI BUILDING 28FL. 1-12-32 AKASAKA MINATO-KU TOKYO, 107-6029 JAPAN	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	23980	\$1,452,741.00	No Liability
8	CORSALINI, ENRICO J. C/O TATSUYA TANIGAWA ARK MORI BUILDING 28FL. 1-12-32 AKASAKA MINATO-KU TOKYO, 107-6029 JAPAN	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	23963	\$763,077.00	No Liability
9	DEXTER, DARRIN A. C/O TATSUYA TANIGAWA ARK MORI BUILDING 28FL. 1-12-32 AKASAKA MINATO-KU TOKYO, 107-6029 JAPAN	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	23962	\$367,883.00	No Liability
10	FLANAGAN, CHRISTOPHER C/O TATSUYA TANIGAWA ARK MORI BUILDING 28FL. 1-12-32 AKASAKA MINATO-KU TOKYO, 107-6029 JAPAN	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	23976	\$396,228.00	No Liability

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 117: EXHIBIT 1 - NO LIABILITY NON-DEBTOR EMPLOYEE CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
11	FUCHS, BENJAMIN A. C/O TATSUYA TANIGAWA ARK MORI BUILDING 28FL. 1-12-32 AKASAKA MINATO-KU TOKYO, 107-6029 JAPAN	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	23977	\$2,376,424.00	No Liability
12	GOULD, JAMES P. C/O TATSUYA TANIGAWA ARK MORI BUILDING 28FL. 1-12-32 AKASAKA MINATO-KU TOKYO, 107-6029 JAPAN	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	23995	\$174,063.00	No Liability
13	GREENWALD, ANDREW J. C/O TATSUYA TANIGAWA ARK MORI BUILDING 28FL. 1-12-32 AKASAKA MINATO-KU TOKYO, 107-6029 JAPAN	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	23961	\$144,216.00	No Liability
14	HOWE, CHRISTIAN J. C/O TATSUYA TANIGAWA ARK MORI BUILDING 28FL. 1-12-32 AKASAKA MINATO-KU TOKYO, 107-6029 JAPAN	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	23985	\$1,957,682.00	No Liability
15	HUANG, KANGLIN C/O TATSUYA TANIGAWA ARK MORI BUILDING 28FL. 1-12-32 AKASAKA MINATO-KU TOKYO, 107-6029 JAPAN	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	23960	\$810,317.00	No Liability

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 117: EXHIBIT 1 - NO LIABILITY NON-DEBTOR EMPLOYEE CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
16	HUGO-LANCELOT ROBERT GABRIEL MARTY C/O TATSUYA TANIGAWA ARK MORI BUILDING 28FL. 1-12-32 AKASAKA MINATO-KU TOKYO, 107-6029 JAPAN	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	24002	\$335,254.00	No Liability
17	HUNT, ROBIN C/O TATSUYA TANIGAWA ARK MORI BUILDING 28FL. 1-12-32 AKASAKA MINATO-KU TOKYO, 107-6029 JAPAN	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	23959	\$573,574.00	No Liability
18	HURLEY, JEFFREY D. C/O TATSUYA TANIGAWA ARK MORI BUILDING 28FL. 1-12-32 AKASAKA MINATO-KU TOKYO, 107-6029 JAPAN	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	23986	\$143,588.00	No Liability
19	KAYE, PATRICK J. C/O TATSUYA TANIGAWA ARK MORI BUILDING 28FL. 1-12-32 AKASAKA MINATO-KU TOKYO, 107-6029 JAPAN	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	23957	\$165,559.00	No Liability
20	KEAY, STEPHANIE C/O TATSUYA TANIGAWA ARK MORI BUILDING 28FL. 1-12-32 AKASAKA MINATO-KU TOKYO, 107-6029 JAPAN	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	24007	\$348,399.00	No Liability

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 117: EXHIBIT 1 - NO LIABILITY NON-DEBTOR EMPLOYEE CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
21	LUCOCQ, SIMON B. C/O TATSUYA TANIGAWA ARK MORI BUILDING 28FL. 1-12-32 AKASAKA MINATO-KU TOKYO, 107-6029 JAPAN	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	23978	\$344,557.00	No Liability
22	MCGARRY, PATRICK J. C/O TATSUYA TANIGAWA ARK MORI BUILDING 28FL. 1-12-32 AKASAKA MINATO-KU TOKYO, 107-6029 JAPAN	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	24003	\$296,990.00	No Liability
23	MILLEA, TIMOTHY E. C/O TATSUYA TANIGAWA ARK MORI BUILDING 28FL. 1-12-32 AKASAKA MINATO-KU TOKYO, 107-6029 JAPAN	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	23968	\$163,359.00	No Liability
24	O'CONNOR, BRIAN M. C/O TATSUYA TANIGAWA ARK MORI BUILDING 28FL. 1-12-32 AKASAKA MINATO-KU TOKYO, 107-6029 JAPAN	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	24004	\$865,543.00	No Liability
25	PEARSON, THOMAS M. C/O TATSUYA TANIGAWA ARK MORI BUILDING 28FL. 1-12-32 AKASAKA MINATO-KU TOKYO, 107-6029 JAPAN	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	24005	\$4,054,271.00	No Liability

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 117: EXHIBIT 1 - NO LIABILITY NON-DEBTOR EMPLOYEE CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
26	QUISMORIO, JAMES P. C/O TATSUYA TANIGAWA ARK MORI BUILDING 28FL. 1-12-32 AKASAKA MINATO-KU TOKYO, 107-6029 JAPAN	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	24006	\$318,479.00	No Liability
27	RASNER, TIMOTHY D. C/O TATSUYA TANIGAWA ARK MORI BUILDING 28FL. 1-12-32 AKASAKA MINATO-KU TOKYO, 107-6029 JAPAN	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	23971	\$425,546.00	No Liability
28	RUBINSTEIN, MARC C/O TATSUYA TANIGAWA ARK MORI BUILDING 28FL. 1-12-32 AKASAKA MINATO-KU TOKYO, 107-6029 JAPAN	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	23983	\$208,173.00	No Liability
29	SIEGMUND, THOMAS C/O TATSUYA TANIGAWA ARK MORI BUILDING 28FL. 1-12-32 AKASAKA MINATO-KU TOKYO, 107-6029 JAPAN	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	23979	\$559,300.00	No Liability
30	SKOLNICK, FRED J. C/O TATSUYA TANIGAWA ARK MORI BUILDING 28FL. 1-12-32 AKASAKA MINATO-KU TOKYO, 107-6029 JAPAN	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	23999	\$434,683.00	No Liability

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 117: EXHIBIT 1 - NO LIABILITY NON-DEBTOR EMPLOYEE CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
31	VAISH, PANKAJ C/O TATSUYA TANIGAWA ARK MORI BUILDING 28FL. 1-12-32 AKASAKA MINATO-KU TOKYO, 107-6029 JAPAN	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	23951	\$172,707.00	No Liability
32	WENDEL, CHRISTOPHER C/O TATSUYA TANIGAWA ARK MORI BUILDING 28FL. 1-12-32 AKASAKA MINATO-KU TOKYO, 107-6029 JAPAN	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	24000	\$4,066,213.00	No Liability
TOTAL						\$28,769,249.00	

EXHIBIT D
(Proposed Order – ECF No. 16117)

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

-----X
In re : **Chapter 11 Case No.**
: **LEHMAN BROTHERS HOLDINGS INC., et al.,** : **08-13555 (JMP)**
: **Debtors.** : **(Jointly Administered)**
-----X

**SECOND SUPPLEMENTAL ORDER GRANTING DEBTORS' ONE HUNDRED
THIRTY-SECOND OMNIBUS OBJECTION TO CLAIMS
(VALUED DERIVATIVE CLAIMS)**

Upon the one hundred thirty-second omnibus objection to claims, dated April 18, 2011 (the "One Hundred Thirty-Second Omnibus Objection to Claims"),¹ of Lehman Brothers Holdings Inc. and its affiliated debtors in the above-referenced chapter 11 cases, as debtors and debtors in possession (collectively, the "Debtors"), pursuant to section 502(b) of title 11 of the United States Code (the "Bankruptcy Code"), Rule 3007(d) of the Federal Rules of Bankruptcy Procedure, and this Court's order approving procedures for the filing of omnibus objections to proofs of claim [Docket No. 6664] (the "Procedures Order"), seeking to reduce, reclassify (in certain instances), and allow the Valued Derivative Claims on the basis that the amounts listed on the proofs of claim are greater than the fair, accurate, and reasonable values determined by the Debtors after a review of the claimants' supporting documentation and the Debtors' books and records, all as more fully described in the One Hundred Thirty-Second Omnibus Objection to Claims; and due and proper notice of the One Hundred Thirty-Second Omnibus Objection to Claims having been provided to (i) the U.S. Trustee; (ii) the attorneys for the

¹ Capitalized terms used herein and not otherwise defined herein shall have the meanings ascribed to such terms in the Debtors' One Hundred Thirty-Second Omnibus Objection to Claims.

Creditors' Committee; (iii) the Securities and Exchange Commission; (iv) the Internal Revenue Service; (v) the United States Attorney for the Southern District of New York; (vi) the claimants listed on Exhibit A attached to the One Hundred Thirty-Second Omnibus Objection to Claims; and (vii) all other parties entitled to notice in accordance with the procedures set forth in the second amended order entered on June 17, 2010 governing case management and administrative procedures for these cases [Docket No. 9653]; and it appearing that no other or further notice need be provided; and upon the resolution of the Response filed by Gazprombank Mortgage Funding 2 S.A. [Docket No. 16863]; and the Court having found and determined that the relief sought in the One Hundred Thirty-Second Omnibus Objection to Claims is in the best interests of the Debtors, their estates, creditors, and all parties in interest and that the legal and factual bases set forth in the One Hundred Thirty-Second Omnibus Objection to Claims establish just cause for the relief granted herein; and after due deliberation and sufficient cause appearing therefore, it is

ORDERED that the relief requested in the One Hundred Thirty-Second Omnibus Objection to Claims is granted to the extent provided herein; and it is further

ORDERED that each Valued Derivative Claim listed on Exhibit 1 annexed hereto is hereby modified and allowed in the amount set forth on Exhibit 1 under the column heading "Modified Amount" and any asserted amount in excess of the modified amount is disallowed; and it is further

ORDERED that this Order has no res judicata, estoppel, or other effect on the validity, allowance, or disallowance of, and all rights to object and defend on any basis are expressly reserved with respect to any claim listed on Exhibit A to the One

Hundred Thirty-Second Omnibus Objection to Claims that does not appear on Exhibit 1
annexed hereto; and it is further

ORDERED that this Court shall retain jurisdiction to hear and determine
all matters arising from or related to this Order.

Dated: _____, 2012
New York, New York

UNITED STATES BANKRUPTCY JUDGE

EXHIBIT 1

IN RE LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 132: EXHIBIT 1 - VALUED DERIVATIVES CLAIMS

			ASSERTED			MODIFIED			
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
1	GAZPROMBANK MORTGAGE FUNDING 2 S.A. ATTENTION: FREDERIC LAHAYE SOCIETE ANONYME 1, ALLEE SCHEFFER, L-2520 LUXEMBOURG GRAND-DUCHY OF LUXEMBOURG R.C.S. LUXEMBOURG B-125.919, LUXEMBOURG	13939	09/16/2009	Lehman Brothers Special Financing Inc.	Unsecured	\$159,544,969.34*	Lehman Brothers Special Financing Inc.	Unsecured	\$90,000,000.00
2	GAZPROMBANK MORTGAGE FUNDING 2 S.A. ATTENTION: FREDERIC LAHAYE - SOCIETE ANONYME 1, ALLEE SCHEFFER, L- 2520 LUXEMBOURG GRAND-DUCHY OF LUXEMBOURG R.C.S. LUXEMBOURG B-125.919, LUXEMBOURG	13940	09/16/2009	Lehman Brothers Holdings Inc.	Unsecured	\$161,944,844.83*	Lehman Brothers Holdings Inc.	Unsecured	\$90,000,000.00
					TOTAL	\$321,489,814.17			
							TOTAL		\$180,000,000.00

* - Indicates claim contains unliquidated and/or undetermined amounts

EXHIBIT E
(Proposed Order – ECF No. 16867)

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

-----X
In re : **Chapter 11 Case No.**
 :
LEHMAN BROTHERS HOLDINGS INC., et al., : **08-13555 (JMP)**
 :
Debtors. : **(Jointly Administered)**
-----X

**FOURTH SUPPLEMENTAL ORDER
GRANTING DEBTORS' ONE HUNDRED THIRTY-SIXTH
OMNIBUS OBJECTION TO CLAIMS (MISCLASSIFIED CLAIMS)**

Upon the one hundred thirty-sixth omnibus objection to claims, dated May 16, 2011 (the "One Hundred Thirty-Sixth Omnibus Objection to Claims"),¹ of Lehman Brothers Holdings Inc. and its affiliated debtors in the above-referenced chapter 11 cases, as debtors and debtors in possession, in accordance with Rule 3007(d) of the Federal Rules of Bankruptcy Procedure and this Court's order approving procedures for the filing of omnibus objections to proofs of claim [Docket No. 6664], seeking to reclassify Misclassified Claims as unsecured claims, all as more fully described in the One Hundred Thirty-Sixth Omnibus Objection to Claims; and due and proper notice of the One Hundred Thirty-Sixth Omnibus Objection to Claims having been provided to: (i) each claimant listed on Exhibit A; (ii) the United States Trustee for Region 2; (iii) the attorneys for the Creditors' Committee; (iv) the Securities and Exchange Commission; (v) the Internal Revenue Service; and (vi) the United States Attorney for the Southern District of New York, and (vii) all other parties entitled to notice in accordance with the procedures set forth in the second amended order entered on June 17, 2010 governing case management and administrative procedures for these cases [Docket No. 9635], and it appearing that no other or further notice need be provided; and the Court having found and

¹ Capitalized terms used herein and not otherwise defined herein shall have the meanings ascribed to such terms in the Debtors' One Hundred Thirty-Sixth Omnibus Objection to Claims.

determined that the relief sought in the One Hundred Thirty-Sixth Omnibus Objection to Claims is in the best interests of the Debtors, their estates, creditors, and all parties in interest and that the legal and factual bases set forth in the One Hundred Thirty-Sixth Omnibus Objection to Claims establish just cause for the relief granted herein; and after due deliberation and sufficient cause appearing therefor, it is

ORDERED that the relief requested in the One Hundred Thirty-Sixth Omnibus Objection to Claims is granted to the extent provided herein; and it is further

ORDERED that each Misclassified Claim listed on Exhibit 1 annexed hereto is hereby reclassified as an unsecured nonpriority claim as indicated in Exhibit 1; and it is further

ORDERED that the Court-appointed claims agent is authorized to modify the claims register to reflect this order; and it is further

ORDERED that this Order has no res judicata, estoppel, or other effect on any valid rights of setoff, netting and/or recoupment in connection with any claims listed on Exhibit 1 annexed hereto and that all such rights, if any, of setoff, netting and/or recoupment, and all defenses thereto, are preserved; and it is further

ORDERED that this Order has no res judicata, estoppel, or other effect on any claim listed on Exhibit A annexed to the One Hundred Thirty-Sixth Omnibus Objection to Claims that is not listed on Exhibit 1 annexed hereto; and it is further

ORDERED that this Court shall retain jurisdiction to hear and determine all matters arising from or related to this Order.

Dated: _____, 2012
New York, New York

UNITED STATES BANKRUPTCY JUDGE

EXHIBIT 1

IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 136: EXHIBIT 1 – MISCLASSIFIED CLAIMS

					ASSERTED	
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT
1	DEPOSITORY TRUST CLEARING CORPORATION AND RELATED ENTITIES 55 WATER STREET, 22ND FLOOR NEW YORK, NY 10041	30423	09/22/2009	Lehman Brothers Holdings Inc.	Secured	\$0.00
					TOTAL	\$0.00

* - Indicates claim contains unliquidated and/or undetermined amounts

† - Indicates that the Debtor on the filed proof of claim has been previously ordered modified to the Debtor listed on this exhibit

EXHIBIT F
(Proposed Order – ECF No. 21727)

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

-----X
In re : **Chapter 11 Case No.**
 :
LEHMAN BROTHERS HOLDINGS INC., et al., : **08-13555 (JMP)**
 :
Debtors. : **(Jointly Administered)**
-----X

**SECOND SUPPLEMENTAL ORDER GRANTING
DEBTORS' TWO HUNDRED THIRTY-THIRD OMNIBUS
OBJECTION TO CLAIMS (NO LIABILITY DERIVATIVES CLAIMS)**

Upon the two hundred thirty-third omnibus objection to claims, dated November 8, 2011 (the "Two Hundred Thirty-Third Omnibus Objection to Claims"),¹ of Lehman Brothers Holdings Inc. and its affiliated debtors in the above-referenced chapter 11 cases, as debtors and debtors in possession (collectively, the "Debtors"), pursuant to section 502(b) of title 11 of the United States Code (the "Bankruptcy Code"), Rule 3007(d) of the Federal Rules of Bankruptcy Procedure, and this Court's order approving procedures for the filing of omnibus objections to proofs of claim [ECF No. 6664] (the "Procedures Order"), seeking disallowance and expungement of the No Liability Derivatives Claims on the grounds that they assert claims for which the Debtors have no liability, all as more fully described in the Two Hundred Thirty-Third Omnibus Objection to Claims; and due and proper notice of the Two Hundred Thirty-Third Omnibus Objection to Claims having been provided to (i) the U.S. Trustee; (ii) the attorneys for the Creditors' Committee; (iii) the Securities and Exchange Commission; (iv) the Internal Revenue Service; (v) the United States Attorney for the Southern District of New York; (vi) the claimants listed on Exhibit A attached to the Two Hundred Thirty-Third Omnibus Objection to Claims; and (vii) all other parties entitled to notice in accordance with the procedures set forth in

¹ Capitalized terms used herein and not otherwise defined herein shall have the meanings ascribed to such terms in the Debtors' Two Hundred Thirty-Third Omnibus Objection to Claims.

the second amended order entered on June 17, 2010 governing case management and administrative procedures for these cases [ECF No. 9635]; and the Court having found and determined that the relief sought in the Two Hundred Thirty-Third Omnibus Objection to Claims is in the best interests of the Debtors, their estates, creditors, and all parties in interest and that the legal and factual bases set forth in the Two Hundred Thirty-Third Omnibus Objection to Claims establish just cause for the relief granted herein; and after due deliberation and sufficient cause appearing therefor, it is

ORDERED that the relief requested in the Two Hundred Thirty-Third Omnibus Objection to Claims is granted to the extent provided herein; and it is further

ORDERED that, pursuant to section 502(b) of the Bankruptcy Code, the claim listed on Exhibit 1 annexed hereto is disallowed and expunged in its entirety with prejudice; and it is further

ORDERED that the Debtors have adjourned *sine die* the Two Hundred Thirty-Third Omnibus Objection to Claims with respect to the claims listed on Exhibit 2 annexed hereto; and it is further

ORDERED that the Debtors have adjourned to June 28, 2012 (or as may be further adjourned by the Debtors) the Two Hundred Thirty-Third Omnibus Objection to Claims with respect to the claims listed on Exhibit 3 annexed hereto; and it is further

ORDERED that this Order supersedes all previous orders regarding the No Liability Derivatives Claims listed on Exhibit 1, Exhibit 2, and Exhibit 3 annexed hereto; and it is further

ORDERED that this Order has no res judicata, estoppel, or other effect on the validity, allowance, or disallowance of, and all rights to object and defend on any basis are expressly reserved with respect to, (i) any claim listed on Exhibit A annexed to the Two Hundred

Thirty-Third Omnibus Objection to Claims that is not listed on Exhibit 1 annexed hereto, (ii) any claim listed on Exhibit A annexed to the Two Hundred Thirty-Third Omnibus Objection to Claims that is not listed on Exhibit 1 annexed to the *Order Granting Debtors' Two Thirty-Third Omnibus Objection to Claims (No Liability Derivatives Claims)* [ECF No. 23665], and (iii) any claim listed on Exhibit A annexed to the Two Hundred Thirty-Third Omnibus Objection to Claims that is not listed on Exhibit 1 annexed to the *Supplemental Order Granting Debtors' Two Thirty-Third Omnibus Objection to Claims (No Liability Derivatives Claims)* [ECF No. 24669]; and it is further

ORDERED that this Court shall retain jurisdiction to hear and determine all matters arising from or related to this Order.

Dated: _____, 2012
New York, New York

UNITED STATES BANKRUPTCY JUDGE

EXHIBIT 1

IN RE LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 233: EXHIBIT 1 - NO LIABILITY CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
1	INGRAM PENSION PLAN/NY LIFE CO. TTEE INGRAM INDUSTRIES RETIREMENT PLAN TRANSFEROR: LEHMAN BROTHERS ALPHA TRANSPORT FUND, SPC C/O INGRAM INDUSTRIES INC. 4400 HARDING ROAD ATTN: JEFF BELSER NASHVILLE, TN 37205	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	24608	\$128,547.88*	No Liability Claim
TOTAL						\$128,547.88	

EXHIBIT 2

IN RE LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 233: EXHIBIT 2 - NO LIABILITY CLAIMS - ADJOURNED CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
1	ARES ENHANCED CREDIT OPPORTUNITIES MASTER FUND LP STATE STREET BANK ATTN: JONATHAN LONG 200 CLARENDON STREET, 6TH FLOOR BOSTON, MA 02116	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	21852	\$22,635,513.41	No Liability Claim
2	CHINA DEVELOPMENT BANK CORPORATION NO.29, FUCHENGMENWAI STREET XICHENG DISTRICT ATTN: MS. ZHAO JIAXING, LAW AFFAIRS DEPT. BEIJING, CHINA	08-13888 (JMP)	Lehman Brothers Special Financing Inc.	11/16/2009	65580	\$13,423,051.72*	No Liability Claim
3	CHINA DEVELOPMENT BANK CORPORATION NO.29, FUCHENGMENWAI STREET XICHENG DISTRICT ATTN: MS. ZHAO JIAXING, LAW AFFAIRS DEPT. BEIJING, CHINA	08-13555 (JMP)	Lehman Brothers Holdings Inc.	11/16/2009	65581	\$13,423,051.72*	No Liability Claim
4	JENNERS POND C/O SIMPSON SENIOR SERVICES ATTN: JAMES J. KONIZEWSKI, CHIEF FINANCIAL OFFICER 150 MONUMENT ROAD SUITE 105 BALA CYNWYD, PA 19004-1725	08-13888 (JMP)	Lehman Brothers Special Financing Inc.	09/22/2009	34298	\$826,841.00	No Liability Claim
5	JENNERS POND ATTN: CHIEF FINANCIAL OFFICER C/O SIMPSON SENIOR SERVICES 150 MONUMENT ROAD, SUITE 105 BALA CYNWYD, PA 19004-1725	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	34299	\$826,841.00	No Liability Claim

IN RE LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 233: EXHIBIT 2 - NO LIABILITY CLAIMS - ADJOURNED CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
6	MAGNETAR CONSTELLATION MASTER FUND LTD MAGNETAR CAPITAL LLC 1603 ORRINGTON AVENUE, 13TH FLOOR EVANSTON, IL 60201	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/15/2009	12700	\$20,130,595.00	No Liability Claim
7	MAGNETAR CONSTELLATION MASTER FUND, LTD C/O MAGNETAR FINANCIAL LLC 1603 ORRINGTON AVENUE, 13TH FLOOR ATTN: SUSAN FURMAN EVANSTON, IL 60201	08-13888 (JMP)	Lehman Brothers Special Financing Inc.	09/15/2009	12722	\$20,130,595.00	No Liability Claim
8	PRIMUS CLO I LTD C/O WALKERS SPV LIMITED WALKER HOUSE, 87 MARY STREET GEORGE TOWN GRAND CAYMAN, KY1-2002 CAYMAN ISLANDS	08-13888 (JMP)	Lehman Brothers Special Financing Inc.	01/30/2009	2282	\$8,400,000.00*	No Liability Claim
9	PRIMUS CLO I LTD C/O WALKERS SPV LIMITED WALKER HOUSE, 87 MARY STREET GEORGE TOWN GRAND CAYMAN, KY1-2002 CAYMAN ISLANDS	08-13555 (JMP)	Lehman Brothers Holdings Inc.	01/30/2009	2283	\$8,400,000.00*	No Liability Claim
10	SMURFIT KAPPA ACQUISITIONS F/K/A JSG ACQUISITIONS F/K/A MDCP ACQUISITIONS I ATTN: BRENDAN GLYNN BEECH HILL DUBLIN, 4 IRELAND	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/17/2009	15914	\$567,457.00	No Liability Claim

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 233: EXHIBIT 2 - NO LIABILITY CLAIMS - ADJOURNED CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
11	SOUTHERN PACIFIC SECURITIES 05-1 PLC C/O CAPITA TRUST COMPANY LIMITED ATTN: EMMA HAMLEY 7TH FLOOR, PHOENIX HOUSE 18 KING WILLIAM STREET LONDON, EC4N 7HE UNITED KINGDOM	08-13888 (JMP)	Lehman Brothers Special Financing Inc.	09/22/2009	28740	\$86,513.76*	No Liability Claim
12	SOUTHERN PACIFIC SECURITIES 05-1 PLC CAPITA TRUST COMPANY LIMITED ATTN: EMMA HAMLEY 7TH FLOOR, PHOENIX HOUSE 18 KING WILLIAM STREET LONDON, EC4N 7HE UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	28828	\$86,513.76*	No Liability Claim
13	TUDOR BVI GLOBAL PORTFOLIO L.P., THE TUDOR INVESTMENT CORPORATION, PROCESS AGENT ATTN: STEPHEN N. WALDMAN 1275 KING ST. GREENWICH, CT 06831	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	27668	\$299,947.80*	No Liability Claim
14	TURKIYE SINAI KALKINMA BANKASI AS ATTN: KORHAN AKLAR MECLISI MEBUSAN CAD. 81 FINDIKLI 34427 ISTANBUL, TURKEY	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/17/2009	15806	\$1,127,080.00*	No Liability Claim

IN RE LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 233: EXHIBIT 2 - NO LIABILITY CLAIMS - ADJOURNED CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
15	ZWINGER OPCO 6BV C/O WHITEHALL MANAGEMENT SERVICES BV ATTN: GERARD MEIJSSSEN, MANAGING DIRECTOR D-TOWER 11TH FLOOR STRAWINSKYLAAN 1161 AMSTERDAM, 1077 XX NETHERLANDS	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	26679	\$1,262,060.00*	No Liability Claim
TOTAL						\$193,433,721.99	

EXHIBIT 3

IN RE LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 233: EXHIBIT 3 - NO LIABILITY CLAIMS - ADJOURNED CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
1	C.M. LIFE INSURANCE COMPANY C/O MASSACHUSETTS MUTAL LIFE INSURANCE COMPANY ATTN: MICHELE KUNITZ 1500 MAIN STREET TS28 SPRINGFIELD, MA 01115	08-13888 (JMP)	Lehman Brothers Special Financing Inc.	09/21/2009	23644	Undetermined	No Liability Claim
2	C.M. LIFE INSURANCE COMPANY C/O MASSACHUSETTS MUTAL LIFE INSURANCE COMPANY ATTN: MICHELE KUNITZ 1500 MAIN STREET TS28 SPRINGFIELD, MA 01115	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	23645	Undetermined	No Liability Claim
TOTAL						\$0.00	

EXHIBIT G
(Proposed Order – ECF No. 23250)

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

-----X
In re : **Chapter 11 Case No.**
 :
LEHMAN BROTHERS HOLDINGS INC., et al., : **08-13555 (JMP)**
 :
Debtors. : **(Jointly Administered)**
-----X

**SECOND SUPPLEMENTAL ORDER GRANTING
DEBTORS' TWO HUNDRED FORTY-FOURTH OMNIBUS
OBJECTION TO CLAIMS (NO LIABILITY DERIVATIVES CLAIMS)**

Upon the two hundred forty-fourth omnibus objection to claims, dated December 12, 2011 (the "Two Hundred Forty-Fourth Omnibus Objection to Claims"),¹ of Lehman Brothers Holdings Inc. and its affiliated debtors in the above-referenced chapter 11 cases, as debtors and debtors in possession (collectively, the "Debtors"), pursuant to section 502(b) of title 11 of the United States Code (the "Bankruptcy Code"), Rule 3007(d) of the Federal Rules of Bankruptcy Procedure, and this Court's order approving procedures for the filing of omnibus objections to proofs of claim [ECF No. 6664] (the "Procedures Order"), seeking disallowance and expungement of the No Liability Derivatives Claims on the grounds that they assert claims for which the Debtors have no liability, all as more fully described in the Two Hundred Forty-Fourth Omnibus Objection to Claims; and due and proper notice of the Two Hundred Forty-Fourth Omnibus Objection to Claims having been provided to (i) the U.S. Trustee; (ii) the attorneys for the Creditors' Committee; (iii) the Securities and Exchange Commission; (iv) the Internal Revenue Service; (v) the United States Attorney for the Southern District of New York; (vi) the claimants listed on Exhibit A attached to the Two Hundred Forty-Fourth Omnibus Objection to Claims; and (vii) all other parties entitled to notice in accordance with the procedures set forth in

¹ Capitalized terms used herein and not otherwise defined herein shall have the meanings ascribed to such terms in the Debtors' Two Hundred Forty-Fourth Omnibus Objection to Claims.

the second amended order entered on June 17, 2010 governing case management and administrative procedures for these cases [ECF No. 9635]; and the Court having found and determined that the relief sought in the Two Hundred Forty-Fourth Omnibus Objection to Claims is in the best interests of the Debtors, their estates, creditors, and all parties in interest and that the legal and factual bases set forth in the Two Hundred Forty-Fourth Omnibus Objection to Claims establish just cause for the relief granted herein; and after due deliberation and sufficient cause appearing therefor, it is

ORDERED that the relief requested in the Two Hundred Forty-Fourth Omnibus Objection to Claims is granted to the extent provided herein; and it is further

ORDERED that, pursuant to section 502(b) of the Bankruptcy Code, the claims listed on Exhibit 1 annexed hereto are disallowed and expunged in their entirety with prejudice; and it is further

ORDERED that the Debtors have adjourned *sine die* the Two Hundred Forty-Fourth Omnibus Objection to Claims with respect to the claims listed on Exhibit 2 annexed hereto; and it is further

ORDERED that this Order supersedes all previous orders regarding the No Liability Derivatives Claims listed on Exhibit 1 and Exhibit 2 annexed hereto; and it is further

ORDERED that this Order has no res judicata, estoppel, or other effect on the validity, allowance, or disallowance of, and all rights to object and defend on any basis are expressly reserved with respect to, (i) any claim listed on Exhibit A annexed to the Two Hundred Forty-Fourth Omnibus Objection to Claims that is not listed on Exhibit 1 annexed hereto, (ii) any claim listed on Exhibit A annexed to the Two Hundred Forty-Fourth Omnibus Objection to Claims that is not listed on Exhibit 1 annexed to the *Order Granting Debtors' Two Forty-Fourth Omnibus Objection to Claims (No Liability Derivatives Claims)* [ECF No. 24676], and (iii) any

claim listed on Exhibit A annexed to the Two Hundred Forty-Fourth Omnibus Objection to Claims that is not listed on Exhibit 1 annexed to the *Supplemental Order Granting Debtors' Two Forty-Fourth Omnibus Objection to Claims (No Liability Derivatives Claims)* [ECF No. 25645]; and it is further

ORDERED that this Court shall retain jurisdiction to hear and determine all matters arising from or related to this Order.

Dated: _____, 2012
New York, New York

UNITED STATES BANKRUPTCY JUDGE

EXHIBIT 1

IN RE LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 244: EXHIBIT 1 - NO LIABILITY CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
1	AECO GAS STORAGE PARTNERSHIP JASON DUBCHAK, GENERAL COUNSEL NISKA GAS STORAGE 400, 607-8TH AVENUE S.W. CALGARY, AB T2P 0A7 CANADA	08-13885 (JMP)	Lehman Brothers Commodity Services Inc.	09/17/2009	15075	\$1,175,958.25	No Liability Claim
2	AECO GAS STORAGE PARTNERSHIP JASON DUBCHAK, GENERAL COUNSEL NISKA GAS STORAGE 400, 607-8TH AVENUE S.W. CALGARY, AB T2P 0A7 CANADA	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/17/2009	15077	\$1,175,958.25	No Liability Claim
TOTAL						\$2,351,916.50	

EXHIBIT 2

IN RE LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 244: EXHIBIT 2 - NO LIABILITY CLAIMS - ADJOURNED CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
1	ANTHRACITE INVESTMENTS (IRELAND) PLC (SERIES 18) AIB INTERNATIONAL CENTRE I.F.S.C. ATTN: THE DIRECTORS DUBLIN 1, IRELAND	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	20327	\$32,723,011.81*	No Liability Claim
2	ANTHRACITE INVESTMENTS (IRELAND) PLC (SERIES 27) AIB INTERNATIONAL CENTRE I.F.S.C. ATTN: JOANNA TAYLOR DUBLIN 1, IRELAND	08-13888 (JMP)	Lehman Brothers Special Financing Inc.	09/21/2009	20333 ¹	\$7,610,790.81*	No Liability Claim
3	ANTHRACITE INVESTMENTS (IRELAND) PLC - SERIES 12 ATTN: THE DIRECTORS AIB INTERNATIONAL CENTRE I.F.S.C. DUBLIN 1, IRELAND	08-13888 (JMP)	Lehman Brothers Special Financing Inc.	09/21/2009	20324	\$13,115,693.67*	No Liability Claim
4	ANTHRACITE INVESTMENTS (IRELAND) PLC - SERIES 12 ATTN: THE DIRECTORS AIB INTERNATIONAL CENTRE I.F.S.C. DUBLIN 1, IRELAND	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	20325	\$13,115,693.67*	No Liability Claim

¹ Claim 20333 has been asserted in the amount of \$62,657,178.81. Pursuant to the Two Hundred Forty-Fourth Omnibus Objection to Claims, only the portion of Claim 20333 asserting a claim totaling \$7,610,790.81 against LBSF is being expunged. The remaining portion of Claim 20333 asserting a claim totaling \$55,046,388.00 is not being expunged pursuant to, or being affected by, the Two Hundred Forty-Fourth Omnibus Objection to Claims, and the Debtors' rights to object to that portion of Claim 20333 are reserved.

IN RE LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 244: EXHIBIT 2 - NO LIABILITY CLAIMS - ADJOURNED CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
5	ANTHRACITE INVESTMENTS (IRELAND) PLC - SERIES 18 ATTN: THE DIRECTORS AIB INTERNATIONAL CENTRE I.F.S.C. DUBLIN 1, IRELAND	08-13888 (JMP)	Lehman Brothers Special Financing Inc.	09/21/2009	20326	\$32,723,011.81*	No Liability Claim
6	DEUTSCHE BANK AG ATTN: IRA WURCEL, ESQ. 60 WALL STREET, 28TH FLOOR NEW YORK, NY 10005	08-13888 (JMP)	Lehman Brothers Special Financing Inc.	09/22/2009	27906	Undetermined	No Liability Claim
7	DEUTSCHE BANK AG ATTN: IRA WURCEL, ESQ. 60 WALL STREET NEW YORK, NY 10005	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	28465	Undetermined	No Liability Claim
8	DEUTSCHE BANK AG ATTN: IRA WURCEL, ESQ. 60 WALL STREET NEW YORK, NY 10005	08-13888 (JMP)	Lehman Brothers Special Financing Inc.	09/22/2009	28466	Undetermined	No Liability Claim
9	FINMECCANICA S.P.A. PIAZZA MONTE GRAPPA 4 ROME, 00195 ITALY	08-13888 (JMP)	Lehman Brothers Special Financing Inc.	08/05/2009	7366	\$487,854.06	No Liability Claim
10	FINMECCANICA S.P.A. PIAZZA MONTE GRAPPA 4 ROME, 00195 ITALY	08-13555 (JMP)	Lehman Brothers Holdings Inc.	08/05/2009	7367	\$487,854.06	No Liability Claim
11	JUDSON ATTN: HONG CHAE 2181 AMBLESIDE DRIVE CLEVELAND, OH 44106	08-13888 (JMP)	Lehman Brothers Special Financing Inc.	12/01/2008	1166	\$434,656.17	No Liability Claim
TOTAL						\$100,698,566.06	

EXHIBIT H
(Proposed Order – ECF No. 23253)

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

-----X
In re : **Chapter 11 Case No.**
: **LEHMAN BROTHERS HOLDINGS INC., et al.,** : **08-13555 (JMP)**
: **Debtors.** : **(Jointly Administered)**
-----X

**SUPPLEMENTAL ORDER GRANTING DEBTORS'
TWO HUNDRED FORTY-SIXTH OMNIBUS OBJECTION
TO CLAIMS (VALUED DERIVATIVE CLAIMS)**

Upon the two hundred forty-sixth omnibus objection to claims, dated December 12, 2011 (the "Two Hundred Forty-Sixth Omnibus Objection to Claims"),¹ of Lehman Brothers Holdings Inc. and its affiliated debtors in the above-referenced chapter 11 cases, as debtors and debtors in possession (collectively, the "Debtors"), pursuant to section 502(b) of title 11 of the United States Code (the "Bankruptcy Code"), Rule 3007(d) of the Federal Rules of Bankruptcy Procedure, and this Court's order approving procedures for the filing of omnibus objections to proofs of claim [Docket No. 6664] (the "Procedures Order"), seeking to reduce and allow the Valued Derivative Claims on the basis that the amounts listed on the proofs of claim are greater than the fair, accurate, and reasonable values determined by the Debtors after a review of the claimants' supporting documentation and the Debtors' books and records, as more fully described in the Two Hundred Forty-Sixth Omnibus Objection to Claims; and due and proper notice of the Two Hundred Forty-Sixth Omnibus Objection to Claims having been provided to (i) the U.S. Trustee; (ii) the attorneys for the Creditors' Committee; (iii) the Securities and

¹ Capitalized terms used herein and not otherwise defined herein shall have the meanings ascribed to such terms in the Debtors' Two Hundred Forty-Sixth Omnibus Objection to Claims.

Exchange Commission; (iv) the Internal Revenue Service; (v) the United States Attorney for the Southern District of New York; (vi) the claimants listed on Exhibit A attached to the Two Hundred Forty-Sixth Omnibus Objection to Claims; and (vii) all other parties entitled to notice in accordance with the procedures set forth in the second amended order entered on June 17, 2010 governing case management and administrative procedures for these cases [Docket No. 9653]; and it appearing that no other or further notice need be provided; and the Court having found and determined that the relief sought in the Two Hundred Forty-Sixth Omnibus Objection to Claims is in the best interests of the Debtors, their estates, creditors, and all parties in interest and that the legal and factual bases set forth in the Two Hundred Forty-Sixth Omnibus Objection to Claims establish just cause for the relief granted herein; and after due deliberation and sufficient cause appearing therefore, it is

ORDERED that the relief requested in the Two Hundred Forty-Sixth Omnibus Objection to Claims is granted to the extent provided herein; and it is further

ORDERED that each Valued Derivative Claim listed on Exhibit 1 annexed hereto is hereby modified and allowed in the amount set forth on Exhibit 1 under the column heading “Modified Amount” and any asserted amount in excess of the modified amount is disallowed; and it is further

ORDERED that this Order has no res judicata, estoppel, or other effect on the validity, allowance, or disallowance of, and all rights to object and defend on any basis are expressly reserved with respect to any claim listed on Exhibit A to the Two Hundred Forty-Sixth Omnibus Objection to Claims that does not appear on Exhibit 1 annexed hereto; and it is further

ORDERED that this Court shall retain jurisdiction to hear and determine
all matters arising from or related to this Order.

Dated: _____, 2012
New York, New York

UNITED STATES BANKRUPTCY JUDGE

EXHIBIT 1

IN RE LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 246: EXHIBIT 1 - VALUED DERIVATIVES CLAIMS

ASSERTED							MODIFIED		
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
1	INGRAM PENSION PLAN/NY LIFE CO. TTEE INGRAM INDUSTRIES RETIREMENT PLAN TRANSFEROR: LEHMAN BROTHERS ALPHA TRANSPORT FUND, SPC C/O INGRAM INDUSTRIES ATTN: JEFF BELSER 4400 HARDING ROAD NASHVILLE, TN 37205	24610	09/21/2009	Lehman Brothers Special Financing Inc.	Unsecured	\$128,547.88*	Lehman Brothers Special Financing Inc.	Unsecured	\$84,908.00
TOTAL						\$128,547.88	TOTAL		\$84,908.00

EXHIBIT I
(Proposed Order – ECF No. 24996)

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

-----X
In re : **Chapter 11 Case No.**
: **LEHMAN BROTHERS HOLDINGS INC., et al.,** : **08-13555 (JMP)**
: **Debtors.** : **(Jointly Administered)**
-----X

**ORDER GRANTING DEBTORS' TWO HUNDRED SIXTY-SECOND
OMNIBUS OBJECTION TO CLAIMS (NO LIABILITY CLAIMS)**

Upon the two hundred sixty-second objection to claims, dated February 6, 2012 (the "Two Hundred Sixty-Second Omnibus Objection to Claims"),¹ of Lehman Brothers Holdings Inc. and its affiliated debtors in the above-referenced chapter 11 cases, as debtors and debtors in possession (collectively, the "Debtors"), pursuant to section 502(b) of title 11 of the United States Code (the "Bankruptcy Code"), Rule 3007(d) of the Federal Rules of Bankruptcy Procedure, and this Court's order approving procedures for the filing of omnibus objections to proofs of claim [Docket No. 6664] (the "Procedures Order"), seeking disallowance and expungement of the No Liability Claims on the grounds that they assert claims for which the Debtors have no liability, all as more fully described in the Two Hundred Sixty-Second Omnibus Objection to Claims; and due and proper notice of the Two Hundred Sixty-Second Omnibus Objection to Claims having been provided to (i) the U.S. Trustee; (ii) the attorneys for the Creditors' Committee; (iii) the Securities and Exchange Commission; (iv) the Internal Revenue Service; (v) the United States Attorney for Region 2; (vi) the claimants listed on Exhibit A attached to the Two Hundred Sixty-Second Omnibus Objection to Claims; and (vii) all other parties

¹ Capitalized terms used herein and not otherwise defined herein shall have the meanings ascribed to such terms in the Two Hundred Sixty-Second Omnibus Objection to Claims.

entitled to notice in accordance with the procedures set forth in the second amended order entered on June 17, 2010 governing case management and administrative procedures for these cases [Docket No. 9635]; and it appearing that no other or further notice need to be provided; and the Court having found and determined that the relief sought in the Two Hundred Sixty-Second Omnibus Objection to Claims is in the best interests of the Debtors, their estates, creditors, and all parties in interest and that the legal and factual bases set forth in the Two Hundred Sixty-Second Omnibus Objection to Claims establish just cause for the relief granted herein; and after due deliberation and sufficient cause appearing therefor, it is

ORDERED that the relief requested in the Two Hundred Sixty-Second Omnibus Objection to Claims is granted to the extent provided herein; and it is further

ORDERED that, pursuant to section 502(b) of the Bankruptcy Code, the claims listed on Exhibit 1 annexed hereto (collectively, the “No Liability Claims”) are disallowed and expunged in their entirety with prejudice; and it is further

ORDERED that this Order supersedes all previous orders regarding the disposition of the No Liability Claims listed on Exhibit 1 annexed hereto; and it is further

ORDERED that this Order has no res judicata, estoppel, or other effect on the validity, allowance, or disallowance of, and all rights to object and defend on any basis are expressly reserved with respect to, any claim listed on Exhibit A annexed to the Two Hundred Sixty-Second Omnibus Objection to Claims that does not appear on Exhibit 1 annexed hereto; and it is further

ORDERED that this Court shall retain jurisdiction to hear and determine
all matters arising from or related to this Order.

Dated: _____, 2012
New York, New York

UNITED STATES BANKRUPTCY JUDGE

EXHIBIT 1

IN RE: LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 262: EXHIBIT 1 - NO LIABILITY CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
1	CREDIT DISTRESSED BLUE LINE MASTER FUND, LTD. C/O BROWN RUDNICK LLP HOWARD STEEL, ESQ. SEVEN TIMES SQUARE NEW YORK, NY 10036	08-13888 (JMP)	Lehman Brothers Special Financing Inc.	09/22/2009	26402	Undetermined	No Liability Claim
2	HARBINGER CAPITAL PARTNERS MASTER FUND I, LTD. ATTN: HOWARD STEEL BROWN RUDNICK LLP SVEN TIMES SQUARE NEW YORK, NY 10036	08-13888 (JMP)	Lehman Brothers Special Financing Inc.	09/22/2009	26401	Undetermined	No Liability Claim
3	HARBINGER CAPITAL PARTNERS SPECIAL SITUATIONS FUND L.P. ATTN: HOWARD STEEL, ESQ. BROWN RUDNICK LLP SEVEN TIMES SQUARE NEW YORK, NY 10036	08-13888 (JMP)	Lehman Brothers Special Financing Inc.	09/22/2009	26400	Undetermined	No Liability Claim
4	VARDE FUND IX, LP, THE C/O BROWN RUDNICK LLP HOWARD STEEL, ESQ SEVEN TIMES SQUARE NEW YORK, NY 10036	08-13888 (JMP)	Lehman Brothers Special Financing Inc.	09/22/2009	26371	Undetermined	No Liability Claim
5	VARDE FUND IX-A, LP, THE C/O BROWN RUDNICK LLP HOWARD STEEL, ESQ SEVEN TIMES SQUARE NEW YORK, NY 10036	08-13888 (JMP)	Lehman Brothers Special Financing Inc.	09/22/2009	26370	Undetermined	No Liability Claim
6	VARDE FUND V-B, L.P. , THE C/O BROWN RUDNICK LLP ATTN: HOWARD STEEL, ESQ. SEVEN TIMES SQUARE NEW YORK, NY 10036	08-13888 (JMP)	Lehman Brothers Special Financing Inc.	09/22/2009	29233	Undetermined	No Liability Claim

IN RE: LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 262: EXHIBIT 1 - NO LIABILITY CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
7	VARDE FUND VII, L.P., THE C/O BROWN RUDNICK LLP ATTN: HOWARD STEEL, ESQ. SEVEN TIMES SQUARE NEW YORK, NY 10036	08-13888 (JMP)	Lehman Brothers Special Financing Inc.	09/22/2009	29237	Undetermined	No Liability Claim
8	VARDE FUND VII-B, L.P., THE ATTN: HOWARD STEEL, ESQ. C/O BROWN RUDNICK LLP SEVEN TIMES SQUARE NEW YORK, NY 10036	08-13888 (JMP)	Lehman Brothers Special Financing Inc.	09/22/2009	29244	Undetermined	No Liability Claim
9	VARDE FUND VIII LP, THE C/O BROWN RUDNICK LLP HOWARD STEEL SEVEN TIMES SQUARE NEW YORK, NY 10036	08-13888 (JMP)	Lehman Brothers Special Financing Inc.	09/22/2009	29401	Undetermined	No Liability Claim
10	VARDE FUND, L.P., THE ATTN: HOWARD STEEL, ESQ. C/O BROWN RUDNICK LLP SEVEN TIMES SQUARE NEW YORK, NY 10036	08-13888 (JMP)	Lehman Brothers Special Financing Inc.	09/22/2009	29242	Undetermined	No Liability Claim
11	VARDE FUND, VI-A, L.P., THE ATTN: HOWARD STEEL, ESQ. C/O BROWN RUDNICK LLP SEVEN TIMES SQUARE NEW YORK, NY 10036	08-13888 (JMP)	Lehman Brothers Special Financing Inc.	09/22/2009	29240	Undetermined	No Liability Claim
12	VARDE INVESTMENT PARTNERS (OFFSHORE) MASTER, LP C/O BROWN RUDNICK LLP HOWARD STEEL, ESQ SEVEN TIMES SQUARE NEW YORK, NY 10036	08-13888 (JMP)	Lehman Brothers Special Financing Inc.	09/22/2009	26369	Undetermined	No Liability Claim

IN RE: LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 262: EXHIBIT 1 - NO LIABILITY CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
13	VARDE INVESTMENT PARTNERS, LP C/O BROWN RUDNICK LLP HOWARD STEEL, ESQ SEVEN TIMES SQUARE NEW YORK, NY 10036	08-13888 (JMP)	Lehman Brothers Special Financing Inc.	09/22/2009	26373	Undetermined	No Liability Claim
TOTAL						\$0.00	

EXHIBIT J
(Proposed Order – ECF No. 26087)

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

.....	x	Chapter 11 Case No.
	:	
In re :	:	08-13555 (JMP)
	:	
LEHMAN BROTHERS HOLDINGS INC., et al.,	:	(Jointly Administered)
	:	
Debtors.	:	
.....	x	

**ORDER GRANTING DEBTORS' TWO HUNDRED SIXTY-SEVENTH
OMNIBUS OBJECTION TO CLAIMS (NO LIABILITY CLAIMS)**

Upon the Debtors' two hundred sixty-seventh omnibus objection to claims, dated March 7, 2012 (the "Two Hundred Sixty-Seventh Omnibus Objection to Claims"),¹ of Lehman Brothers Holdings Inc. and its affiliated debtors in the above-referenced chapter 11 cases, as debtors and debtors in possession (collectively, the "Debtors"), pursuant to section 502 of title 11 of the United States Code (the "Bankruptcy Code"), Rule 3007 of the Federal Rules of Bankruptcy Procedure, and this Court's order approving procedures for the filing of omnibus objections to proofs of claim [Docket No. 6664], seeking disallowance and expungement of the No Liability Claims on the basis that the Debtors have no liability for such claims, all as more fully described in the Two Hundred Sixty-Seventh Omnibus Objection to Claims; and due and proper notice of the Two Hundred Sixty-Seventh Omnibus Objection to Claims having been provided, and it appearing that no other or further notice need be provided; and the Court having found and determined that the relief sought in the Two Hundred Sixty-Seventh Omnibus Objection to Claims is in the best interests of the Debtors and their creditors, and that the legal and factual bases set forth in the Two Hundred Sixty-Seventh Omnibus Objection to Claims

¹ Terms not defined herein shall have the meanings ascribed to them in the Two Hundred Sixty-Seventh Omnibus

establish just cause for the relief granted herein; and after due deliberation and sufficient cause appearing therefor, it is

ORDERED that the relief requested in the Two Hundred Sixty-Seventh Omnibus Objection to Claims is granted to the extent provided herein; and it is further

ORDERED that pursuant to section 502(b) of the Bankruptcy Code, the claims listed on Exhibit 1 are disallowed and expunged in their entirety with prejudice; and it is further

ORDERED that this Order has no res judicata, estoppel, or other effect on the validity, allowance, or disallowance of, and all rights to object and defend on any basis are expressly reserved with respect to any claim listed on Exhibit A annexed to the Debtors' Two Hundred Sixty-Seventh Omnibus Objection to Claims that is not listed on Exhibit 1 annexed hereto; and it is further

ORDERED that this Court shall retain jurisdiction to hear and determine all matters arising from or related to this Order.

Dated: _____, 2012
New York, New York

UNITED STATES BANKRUPTCY JUDGE

EXHIBIT 1

IN RE: LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)**OMNIBUS OBJECTION 267: EXHIBIT 1- NO LIABILITY CLAIMS**

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
1	SEALED AIR CORPORATION ATTN: IRA LAKRITZ, LAW DEPARTMENT 200 RIVERFRONT BOULEVARD ELMWOOD PARK, NJ 07407	08-13555 (JMP)	Lehman Brothers Holdings Inc.	03/09/2011	67355	\$13,200,000.00	No Liability Claim
2	SEALED AIR CORPORATION ATTN: IRA LAKRITZ, LAW DEPARTMENT 200 RIVERFRONT BOULEVARD ELMWOOD PARK, NJ 07407	08-13888 (JMP)	Lehman Brothers Special Financing Inc.	03/09/2011	67356	\$13,200,000.00	No Liability Claim
TOTAL						\$26,400,000.00	

EXHIBIT K
(Proposed Order – ECF No. 27421)

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

-----X
In re : **Chapter 11 Case No.**
 :
LEHMAN BROTHERS HOLDINGS INC., et al., : **08-13555 (JMP)**
 :
Debtors. : **(Jointly Administered)**
-----X

**ORDER GRANTING THE TWO HUNDRED EIGHTY-FIRST
OMNIBUS OBJECTION TO CLAIMS (WARRANT CLAIMS)**

Upon the two hundred eighty-first omnibus objection to claims, dated April 17, 2012 (the “Two Hundred Eighty-First Omnibus Objection to Claims”),¹ of Lehman Brothers Holdings Inc. (“LBHI”), as Plan Administrator under the Modified Third Amended Joint Chapter 11 Plan of Lehman Brothers Holdings Inc. and Its Affiliated Debtors (the “Plan”), pursuant to section 502(b) of title 11 of the United States Code (the “Bankruptcy Code”), Rule 3007(d) of the Federal Rules of Bankruptcy Procedure, and this Court’s order approving procedures for the filing of omnibus objections to proofs of claim [Docket No. 6664] (the “Procedures Order”), seeking to reduce and allow the Warrant Claims on the basis that the amounts listed on the proofs of claim are greater than the fair, accurate, and reasonable values determined by the Plan Administrator after a review of the claimants’ supporting documentation and LBHI’s books and records, as more fully described in the Two Hundred Eighty-First Omnibus Objection to Claims; and due and proper notice of the Two Hundred Eighty-First Omnibus Objection to Claims having been provided to (i) the U.S. Trustee; (ii) the Securities and Exchange Commission; (iii) the Internal Revenue Service; (iv) the United States Attorney for the Southern District of New York; (v) the claimants listed on Exhibit A attached to the Two Hundred Eighty-First Omnibus

¹ Capitalized terms used but not otherwise defined herein shall have the meanings ascribed to such terms in the Two Hundred Eighty-First Omnibus Objection to Claims.

Objection to Claims; and (vi) all other parties entitled to notice in accordance with the procedures set forth in the second amended order entered on June 17, 2010 governing case management and administrative procedures for these cases [Docket No. 9653]; and it appearing that no other or further notice need be provided; and the Court having found and determined that the relief sought in the Two Hundred Eighty-First Omnibus Objection to Claims is in the best interests of LBHI, its creditors, and all parties in interest, and that the legal and factual bases set forth in the Two Hundred Eighty-First Omnibus Objection to Claims establish just cause for the relief granted herein; and after due deliberation and sufficient cause appearing therefore, it is

ORDERED that the relief requested in the Two Hundred Eighty-First Omnibus Objection to Claims is granted to the extent provided herein; and it is further

ORDERED that each Warrant Claim listed on Exhibit 1 annexed hereto is reduced and allowed in the amount and priority set forth on Exhibit 1 under the column headings “*Modified Amount*” and “*Modified Class*,” and any asserted amounts in excess of the reduced amount are disallowed; and it is further

ORDERED that this Court shall retain jurisdiction to hear and determine all matters arising from or related to this Order.

Dated: _____, 2012
New York, New York

UNITED STATES BANKRUPTCY JUDGE

EXHIBIT 1

LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 281: EXHIBIT 1 - PROOFS OF CLAIM TO BE REDUCED AND ALLOWED

			ASSERTED				MODIFIED		
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
1	1991 INVESTMENT COMPANY ATTN: GENE FURNISH 9520 NORTH MAY AVENUE SUITE 310 OKLAHOMA CITY, OK 73120	31209	09/22/2009	Lehman Brothers Holdings Inc.	Unsecured	\$63,544.00*	Lehman Brothers Holdings Inc.	Unsecured	\$50,622.00
2	469 BERGMAN PROPERTIES LLC C/O CHESTER B. SALOMON, ESQ. BECKER, GLYNN, MELAMED & MUFFLY LLP 299 PARK AVENUE NEW YORK, NY 10171	22073 ¹	09/21/2009	Lehman Brothers Holdings Inc.	Unsecured	\$477,202.70	Lehman Brothers Holdings Inc.	Unsecured	\$388,471.61
3	ABRAHAMAS, GARY & DALE 132 QUAYSIDE DRIVE JUPITER, FL 33477	15154	09/17/2009	Lehman Brothers Holdings Inc.	Unsecured	\$65,590.15	Lehman Brothers Holdings Inc.	Unsecured	\$50,622.00
4	AL-RASHID, IBRAHIM 1114 LOST CREEK BLVD., SUITE 120 AUSTIN, TX 78746-6370	31091	09/22/2009	Lehman Brothers Holdings Inc.	Unsecured	\$131,170.00	Lehman Brothers Holdings Inc.	Unsecured	\$101,244.00
5	ALAN B. LEE TRUST DTD 10/14/04 2800 NORTH LAKESHORE DRIVE # 1416 CHICAGO, IL 60657-6210	2699	02/11/2009	Lehman Brothers Holdings Inc.	Unsecured	\$137,696.00	Lehman Brothers Holdings Inc.	Unsecured	\$112,092.80

¹ Only the portion of Claim 22073 relating to the security identified by ISIN 52520W143 is subject to the Two Hundred Eighty-First Omnibus Objection to Claims. All other claim components that are not already expunged shall remain active on the claims register, subject to the Plan Administrator's rights to object to any remaining portions of Claim 22073.

LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 281: EXHIBIT 1 - PROOFS OF CLAIM TO BE REDUCED AND ALLOWED

			ASSERTED				MODIFIED		
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
6	AME CAPITAL GROUP LLC 45 BROADWAY 25TH FLOOR NEW YORK, NY 10006	16079	09/18/2009	Lehman Brothers Holdings Inc.	Unsecured	Undetermined	Lehman Brothers Holdings Inc.	Unsecured	\$471,490.34
7	AMINI, MICHAEL AND MOLLY 100 NORTHEAST LOOP 410, SUITE 1300 SAN ANTONIO, TX 78216	15759	09/17/2009	Lehman Brothers Holdings Inc.	Unsecured	\$163,967.65*	Lehman Brothers Holdings Inc.	Unsecured	\$126,555.00
8	ARRAMREDDY, SUJITH K. AND YAMINI R. TRUSTEES ARRAMREDDY 2003 LIVING TRUST 7131 HEARTLAND WAY SAN JOSE, CA 95135	5161	07/07/2009	Lehman Brothers Holdings Inc.	Unsecured	\$227,198.40	Lehman Brothers Holdings Inc.	Unsecured	\$184,953.12
9	B&J HOLLAND CAPITAL LTD. C.T. HOLLAND P.O. BOX 25143 DALLAS, TX 75225	3494	03/25/2009	Lehman Brothers Holdings Inc.	Unsecured	\$196,755.00	Lehman Brothers Holdings Inc.	Unsecured	\$151,866.00
10	BAKER, JAMES R. JR. 600 EAGLE DRIVE PINEVILLE, LA 71360	2516	02/02/2009	Lehman Brothers Holdings Inc.	Unsecured	\$79,430.00	Lehman Brothers Holdings Inc.	Unsecured	\$63,277.50
11	BERKMAN, WILLIAM C/O ASSOCIATED PARTNERS, LP 1230 AVENUE OF THE AMERICAS, SUITE 8C NEW YORK, NY 10020- 1513	67158	10/27/2010	Lehman Brothers Holdings Inc.	Unsecured	\$65,590.15	Lehman Brothers Holdings Inc.	Unsecured	\$50,622.00

* - Indicates claim contains unliquidated and/or undetermined amounts

LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 281: EXHIBIT 1 - PROOFS OF CLAIM TO BE REDUCED AND ALLOWED

			ASSERTED				MODIFIED		
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
12	BESHEARS, PRISCILLA 4500 BELCLAIRE AVENUE DALLAS, TX 75205	3499	03/25/2009	Lehman Brothers Holdings Inc.	Unsecured	\$65,585.00	Lehman Brothers Holdings Inc.	Unsecured	\$50,622.00
13	BISGAIER FAMILY LLC 3605 TANGLEWOOD DRIVE ANN ARBOR, MI 48105	9310	08/25/2009	Lehman Brothers Holdings Inc.	Unsecured	\$183,307.80	Lehman Brothers Holdings Inc.	Unsecured	\$149,223.54
14	BISGAIER FAMILY LLC 3605 TANGLEWOOD DRIVE ANN ARBOR, MI 48105	9311	08/25/2009	Lehman Brothers Holdings Inc.	Unsecured	\$127,088.00	Lehman Brothers Holdings Inc.	Unsecured	\$101,244.00
15	BISGIAER, CHARLES & PATRICIA 3605 TANGLEWOOD DRIVE ANN ARBOR, MI 48105	9308	08/25/2009	Lehman Brothers Holdings Inc.	Unsecured	\$63,544.00	Lehman Brothers Holdings Inc.	Unsecured	\$50,622.00

* - Indicates claim contains unliquidated and/or undetermined amounts

LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 281: EXHIBIT 1 - PROOFS OF CLAIM TO BE REDUCED AND ALLOWED

			ASSERTED				MODIFIED		
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
16	BOB AND AMY TRUEL COMMUNITY PROPERTY 10 PICCADILLY COURT SAN CARLOS, CA 94070 TRANSFERRED TO: BOB AND AMY TRUEL COMMUNITY PROPERTY 10 PICCADILLY COURT SAN CARLOS, CA 94070 TRANSFERRED TO: BOB AND AMY TRUEL COMMUNITY PROPERTY 10 PICCADILLY COURT SAN CARLOS, CA 94070	6510	07/28/2009	Lehman Brothers Holdings Inc.	Unsecured	\$92,560.00	Lehman Brothers Holdings Inc.	Unsecured	\$71,639.40
17	BONNER, JEFFREY & BERNADETTE JTWROS 104 ELLISEN ROAD WATCHUNG, NJ 07069	25225	09/21/2009	Lehman Brothers Holdings Inc.	Unsecured	\$183,307.80	Lehman Brothers Holdings Inc.	Unsecured	\$149,223.54
18	BRICK, BILL 5864 VERSAILLES AVENUE FRISCO, TX 75034	43217	10/21/2009	Lehman Brothers Holdings Inc.	Unsecured	\$459,130.10	Lehman Brothers Holdings Inc.	Unsecured	\$373,759.43
19	CANN 1997 TRUST DATED 1/10/1997 C/O RUDD FAMILY OFFICE 2175 N. CALIFORNIA BLVD, STE 400 WALNUT CREEK, CA 94596	14328	09/16/2009	Lehman Brothers Holdings Inc.	Unsecured	\$229,349.90	Lehman Brothers Holdings Inc.	Unsecured	\$186,704.57

* - Indicates claim contains unliquidated and/or undetermined amounts

LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 281: EXHIBIT 1 - PROOFS OF CLAIM TO BE REDUCED AND ALLOWED

			ASSERTED				MODIFIED		
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
20	CERF, WILLIAM M. 35 WARFIELD STREET UPPER MONTCLAIR, NJ 07043	24076	09/21/2009	Lehman Brothers Holdings Inc.	Unsecured	\$65,590.15	Lehman Brothers Holdings Inc.	Unsecured	\$50,622.00
21	CHILDERS, MICHAEL P. AND REBECCA 8066 PARK LN APT 1107 DALLAS, TX 75231-5969	32517	09/22/2009	Lehman Brothers Holdings Inc.	Unsecured	\$63,544.00	Lehman Brothers Holdings Inc.	Unsecured	\$50,622.00
22	CONE, SCOTT 909 WIRT ROAD HOUSTON, TX 77024- 3405	30415	09/22/2009	Lehman Brothers Holdings Inc.	Unsecured	\$221,354.90	Lehman Brothers Holdings Inc.	Unsecured	\$186,704.57
23	CRUIKSHANK, DOUGLAS A. 376 NEW ROCHELLE RD. BRONXVILLE, NY 10708	19367	09/18/2009	Lehman Brothers Holdings Inc.	Unsecured	\$143,552.50	Lehman Brothers Holdings Inc.	Unsecured	\$136,071.00
24	CTH LOYAL TRUST C.T. HOLLAND P.O. BOX 25143 DALLAS, TX 75225	3492	03/25/2009	Lehman Brothers Holdings Inc.	Unsecured	\$65,585.00	Lehman Brothers Holdings Inc.	Unsecured	\$50,622.00
25	CYPRES, KATHI BEIFER 13045 RIVERS RD. LOS ANGELES, CA 90049	25393	09/21/2009	Lehman Brothers Holdings Inc.	Unsecured	\$65,590.15	Lehman Brothers Holdings Inc.	Unsecured	\$50,622.00
26	DAVID L. MCDONALD LIVING TRUST 14141 MILLERTON ROAD PRATHER, CA 93651- 9798	9538	08/27/2009	Lehman Brothers Holdings Inc.	Unsecured	\$434,849.80	Lehman Brothers Holdings Inc.	Unsecured	\$329,821.80

* - Indicates claim contains unliquidated and/or undetermined amounts

LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 281: EXHIBIT 1 - PROOFS OF CLAIM TO BE REDUCED AND ALLOWED

			ASSERTED				MODIFIED		
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
27	DEANS, ALISON 115 EAST 9TH STREET APT 20E NEW YORK, NY 10003	16264	09/18/2009	Lehman Brothers Holdings Inc.	Unsecured	Undetermined	Lehman Brothers Holdings Inc.	Unsecured	\$73,911.19
28	DEFRANCESCO, JIM 2668 GOLF ISLAND RD ELLCOT CITY, MD 21042-2287	5049	06/30/2009	Lehman Brothers Holdings Inc.	Unsecured	\$229,349.90	Lehman Brothers Holdings Inc.	Unsecured	\$186,704.57
29	DEGENHARDT FAMILY ENTERPRISES LP 165 W. BAY ST, # 404 SAVANNAH, GA 31401	6502	07/28/2009	Lehman Brothers Holdings Inc.	Unsecured	\$459,130.10	Lehman Brothers Holdings Inc.	Unsecured	\$373,759.43
30	DEL LAGO LIMITED HAYDEN BROOKS 712 CONGRESS AVENUE, SUITE 200 AUSTIN, TX 78701	3506	03/25/2009	Lehman Brothers Holdings Inc.	Unsecured	\$65,590.15	Lehman Brothers Holdings Inc.	Unsecured	\$50,622.00
31	DEMATTEIS, RICHARD 820 ELMONT ROAD ELMONT, NY 11003	17301	09/18/2009	Lehman Brothers Holdings Inc.	Unsecured	Undetermined	Lehman Brothers Holdings Inc.	Unsecured	\$100,883.52
32	DEMATTEIS, SCOTT L. 820 ELMONT ROAD ELMONT, NY 11003	17398	09/18/2009	Lehman Brothers Holdings Inc.	Unsecured	Undetermined	Lehman Brothers Holdings Inc.	Unsecured	\$100,883.52
33	DESAI, DINESH 779 ALLISON CT MOORESTOWN, NJ 08057-1400	1744	01/15/2009	Lehman Brothers Holdings Inc.	Unsecured	\$127,088.00	Lehman Brothers Holdings Inc.	Unsecured	\$101,244.00
34	DEVLIN, J. HUGH C/O TRIPAR CORPORATION 47 WEST RIVER ROAD, SUITE A RUMSON, NJ 07760	19607	09/19/2009	Lehman Brothers Holdings Inc.	Unsecured	\$229,349.90	Lehman Brothers Holdings Inc.	Unsecured	\$186,704.57

* - Indicates claim contains unliquidated and/or undetermined amounts

LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 281: EXHIBIT 1 - PROOFS OF CLAIM TO BE REDUCED AND ALLOWED

			ASSERTED				MODIFIED		
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
35	DEVLIN, J. HUGH C/O TRIPAR CORPORATION 47 WEST RIVER ROAD, SUITE A RUMSON, NJ 07760	19610	09/19/2009	Lehman Brothers Holdings Inc.	Unsecured	\$111,202.00	Lehman Brothers Holdings Inc.	Unsecured	\$88,588.50
36	DEVLIN, J. HUGH & N., TTEES THE NAVESINK FOUNDATION DTD 06/17/1998 47 WEST RIVER ROAD, SUITE A RUMSON, NJ 07760	19608	09/19/2009	Lehman Brothers Holdings Inc.	Unsecured	\$137,696.00	Lehman Brothers Holdings Inc.	Unsecured	\$112,092.80
37	DEVLIN, J. HUGH & N., TTEES THE NAVESINK FOUNDATION DTD 06/17/1998 47 WEST RIVER ROAD, SUITE A RUMSON, NJ 07760	19609	09/19/2009	Lehman Brothers Holdings Inc.	Unsecured	\$95,316.00	Lehman Brothers Holdings Inc.	Unsecured	\$75,933.00
38	DIBIASIO, ADOLF R. & JOSEPHINE, JTWROS 26 HIGH VIEW RD DARIEN, CT 06820	1194	12/03/2008	Lehman Brothers Holdings Inc.	Unsecured	\$63,544.00	Lehman Brothers Holdings Inc.	Unsecured	\$50,622.00
39	DIENER INVESTMENTS, L.P. ROBERT DIENER 8 INDIAN CREEK ISLAND ROAD INDIAN CREEK VILLAGE, FL 33154	2067	01/27/2009	Lehman Brothers Holdings Inc.	Unsecured	\$1,251,456.80	Lehman Brothers Holdings Inc.	Unsecured	\$1,000,239.46

* - Indicates claim contains unliquidated and/or undetermined amounts

LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 281: EXHIBIT 1 - PROOFS OF CLAIM TO BE REDUCED AND ALLOWED

			ASSERTED				MODIFIED		
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
40	DOLE, ROBERT BRYN AND SUSAN BALDRY, COMMUNITY PROPERTY 1597 LOCHINVAR AVE SUNNYVALE, CA 94087 TRANSFERRED TO: DOLE, ROBERT BRYN AND SUSAN BALDRY, COMMUNITY PROPERTY 1597 LOCHINVAR AVE SUNNYVALE, CA 94087 TRANSFERRED TO: DOLE, ROBERT BRYN AND SUSAN BALDRY, COMMUNITY PROPERTY 1597 LOCHINVAR AVE SUNNYVALE, CA 94087	6671	07/30/2009	Lehman Brothers Holdings Inc.	Unsecured	\$157,535.30	Lehman Brothers Holdings Inc.	Unsecured	\$124,533.19
41	DONALD J LITWIN REVOCABLE TRUST DTD 03/05/04 168 WEST BLVD FAR ROCKAWAY, NY 11518-2513	17580	09/18/2009	Lehman Brothers Holdings Inc.	Unsecured	\$81,981.25	Lehman Brothers Holdings Inc.	Unsecured	\$63,277.50
42	DRAZAN, ANDREW 2 HAOGLANDS LANE GLEN HEAD, NY 11545	385	10/27/2008	Lehman Brothers Holdings Inc.	Unsecured	\$186,969.00	Lehman Brothers Holdings Inc.	Unsecured	\$150,544.77

LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 281: EXHIBIT 1 - PROOFS OF CLAIM TO BE REDUCED AND ALLOWED

			ASSERTED				MODIFIED		
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
43	DUFFY, JAMES AND DEBORAH JTROS 8 RUNNING BROOK LANE NEW CANAAN, CT 06840	31394	09/22/2009	Lehman Brothers Holdings Inc.	Unsecured	Undetermined	Lehman Brothers Holdings Inc.	Unsecured	\$50,622.00
44	DWORECKI, ROMAN 535 EAST 86TH STREET APT 7C NEW YORK, NY 10028- 7533	11036	09/10/2009	Lehman Brothers Holdings Inc.	Unsecured	\$98,377.50	Lehman Brothers Holdings Inc.	Unsecured	\$75,933.00
45	EINBINDER, LEE J. 121 SQUIRE ROAD ROXBURY, CT 06783	16298	09/18/2009	Lehman Brothers Holdings Inc.	Unsecured	\$83,427.50	Lehman Brothers Holdings Inc.	Unsecured	\$63,277.50
46	EINSIDLER, LEE SIDNEY FRANK IMPORTING CO., INC. 20 CEDAR STREET NEW ROCHELLE, NY 10801	15501	09/16/2009	Lehman Brothers Holdings Inc.	Unsecured	Undetermined	Lehman Brothers Holdings Inc.	Unsecured	\$24,870.59
47	ELKINS, JAY S. 79 GRIFFEN AVENUE SCARSDALE, NY 10583	9066	08/24/2009	Lehman Brothers Holdings Inc.	Unsecured	\$90,793.30	Lehman Brothers Holdings Inc.	Unsecured	\$73,911.19
48	EMERALD TRAIL LTD. 808 TRAVIS ST. SUITE 2100 HOUSTON, TX 77002	25389	09/21/2009	Lehman Brothers Holdings Inc.	Unsecured	\$63,544.00	Lehman Brothers Holdings Inc.	Unsecured	\$50,622.00
49	ESPERANCE FAMILY FOUNDATION, THE 3672 PROSPECT RD ANN ARBOR, MI 48105- 9534	15245	09/17/2009	Lehman Brothers Holdings Inc.	Unsecured	\$508,289.00	Lehman Brothers Holdings Inc.	Unsecured	\$392,320.50

* - Indicates claim contains unliquidated and/or undetermined amounts

LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 281: EXHIBIT 1 - PROOFS OF CLAIM TO BE REDUCED AND ALLOWED

			ASSERTED				MODIFIED		
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
50	FAGEN, BRIAN R. 4 JOHN JAY PLACE RYE, NY 10580	33670	09/22/2009	Lehman Brothers Holdings Inc.	Unsecured	\$137,696.00	Lehman Brothers Holdings Inc.	Unsecured	\$112,092.80
51	FERTITTA, JULIAN 3742 CHEVY CHASE DRIVE HOUSTON, TX 77019	2499	02/02/2009	Lehman Brothers Holdings Inc.	Unsecured	\$137,696.00	Lehman Brothers Holdings Inc.	Unsecured	\$112,092.80
52	FIFTY-NINTH STREET INVESTORS, LLC 110 EAST 59H STREET 34TH FLOOR NEW YORK, NY 10022- 1308	13818	09/16/2009	Lehman Brothers Holdings Inc.	Unsecured	\$918,256.35	Lehman Brothers Holdings Inc.	Unsecured	\$747,518.86
53	FLUHR, JEFFREY G. TTEE THE JEFFREY G. FLUHR REV. TRUST DTD 11-8-05 200 LOCUST ST SAN FRANCISCO, CA 941181841	5443	07/16/2009	Lehman Brothers Holdings Inc.	Unsecured	\$330,900.00	Lehman Brothers Holdings Inc.	Unsecured	\$269,373.01
54	FORTNER MARITAL TRUST STEVE FORTNER TRUSTEE 16850 COLLINS AVE. 112-200 SUNNY ISLES BEACH, FL 33160	17581	09/18/2009	Lehman Brothers Holdings Inc.	Unsecured	\$65,585.00	Lehman Brothers Holdings Inc.	Unsecured	\$50,622.00

* - Indicates claim contains unliquidated and/or undetermined amounts

LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 281: EXHIBIT 1 - PROOFS OF CLAIM TO BE REDUCED AND ALLOWED

			ASSERTED				MODIFIED		
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
55	FRANK, FREDERICK TTEE FREDERICK FRANK REV TRUST DTD 11/28/2006 109 EAST 91ST STREET NEW YORK, NY 10128- 1601 TRANSFERRED TO: FRANK, FREDERICK TTEE FREDERICK FRANK REV TRUST DTD 11/28/2006 109 EAST 91ST STREET NEW YORK, NY 10128- 1601 TRANSFERRED TO: FRANK, FREDERICK TTEE FREDERICK FRANK REV TRUST DTD 11/28/2006 109 EAST 91ST STREET NEW YORK, NY 10128- 1601	9598	08/28/2009	Lehman Brothers Holdings Inc.	Unsecured	\$131,175.15	Lehman Brothers Holdings Inc.	Unsecured	\$101,244.00
56	FROMMER, JACQUELINE 45 EAST 85TH ST. 4A NEW YORK, NY 10028	3746	04/10/2009	Lehman Brothers Holdings Inc.	Unsecured	\$63,544.00	Lehman Brothers Holdings Inc.	Unsecured	\$50,622.00

LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 281: EXHIBIT 1 - PROOFS OF CLAIM TO BE REDUCED AND ALLOWED

			ASSERTED				MODIFIED		
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
57	FROMMER, JACQUELINE 45 EAST 85TH ST. APT# 4A NEW YORK, NY 10028	3749	04/10/2009	Lehman Brothers Holdings Inc.	Unsecured	\$183,307.80	Lehman Brothers Holdings Inc.	Unsecured	\$149,223.54
58	GADIRAJU, SAI & VANAJA, TTEES GADIRAJU 2002 LIVING TRUST 27882 VIA VENTANA WAY LOS ALTOS, CA 94022-3269	4439	05/19/2009	Lehman Brothers Holdings Inc.	Unsecured	\$454,396.80	Lehman Brothers Holdings Inc.	Unsecured	\$369,906.24
59	GALDI, GREGORY G. 14 FOX MEADOW LANE LLOYD HARBOR, NY 11743-1016	9731	08/28/2009	Lehman Brothers Holdings Inc.	Unsecured	\$218,741.90	Lehman Brothers Holdings Inc.	Unsecured	\$175,855.77
60	GALLATIN VENTURES, LLC 4362 CHICKERING LANE NASHVILLE, TN 37215	4896	06/16/2009	Lehman Brothers Holdings Inc.	Unsecured	\$91,653.90	Lehman Brothers Holdings Inc.	Unsecured	\$74,611.77
61	GALLATIN, RONALD L., TTEE 17061 BROOKWOOD DRIVE BOCA RATON, FL 33496	18619	09/18/2009	Lehman Brothers Holdings Inc.	Unsecured	Undetermined	Lehman Brothers Holdings Inc.	Unsecured	\$1,114,622.78
62	GARY SALOMON TRUST C/O GARY SALOMON 2542 HIGHLANDER WAY CARROLLTON, TX 75006	3810	04/17/2009	Lehman Brothers Holdings Inc.	Unsecured	\$65,585.00	Lehman Brothers Holdings Inc.	Unsecured	\$50,622.00

* - Indicates claim contains unliquidated and/or undetermined amounts

LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 281: EXHIBIT 1 - PROOFS OF CLAIM TO BE REDUCED AND ALLOWED

			ASSERTED				MODIFIED		
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
63	GATTO, JOSEPH 146 BROOKSIDE DRIVE GREENWICH, CT 06831	24607	09/21/2009	Lehman Brothers Holdings Inc.	Unsecured	\$163,968.00	Lehman Brothers Holdings Inc.	Unsecured	\$126,555.00
64	GIBRALTER, TORIE 4360 LIVINGSTON AVE DALLAS, TX 752052608	3500	03/25/2009	Lehman Brothers Holdings Inc.	Unsecured	\$65,585.00	Lehman Brothers Holdings Inc.	Unsecured	\$50,622.00
65	GIFFUNI, MATTHEW 353 E 83RD ST, #23H NEW YORK, NY 10028	26564	09/22/2009	Lehman Brothers Holdings Inc.	Unsecured	\$104,769.60	Lehman Brothers Holdings Inc.	Unsecured	\$75,933.00
66	GIFFUNI, VINCENT 2 FOX RUN HO HO KUS, NJ 07423	26563	09/22/2009	Lehman Brothers Holdings Inc.	Unsecured	\$174,616.00	Lehman Brothers Holdings Inc.	Unsecured	\$126,555.00
67	GOLDFARB, DAVID 11 CHAUNCEY PLACE WOODBURY, NY 11797	4619	05/28/2009	Lehman Brothers Holdings Inc.	Unsecured	\$459,130.00	Lehman Brothers Holdings Inc.	Unsecured	\$373,759.43
68	GOLDMAN ASSOCIATES 17305 ST JAMES COURT BOCA RATON, FL 33496	26273	09/21/2009	Lehman Brothers Holdings Inc.	Unsecured	Undetermined	Lehman Brothers Holdings Inc.	Unsecured	\$336,628.69
69	GOLDMAN, MICHAEL 17305 ST JAMES COURT BOCA RATON, FL 33496	26269	09/21/2009	Lehman Brothers Holdings Inc.	Unsecured	Undetermined	Lehman Brothers Holdings Inc.	Unsecured	\$73,911.19
70	GOLDSCHN, STEVEN 2075 BLANCHE LANE MERRICK, NY 11566-5504	16237	09/18/2009	Lehman Brothers Holdings Inc.	Unsecured	Undetermined	Lehman Brothers Holdings Inc.	Unsecured	\$75,933.00
71	GRAHAM, RICHARD D. 341 PINETREE DR NE ATLANTA, GA 30305	9996	09/01/2009	Lehman Brothers Holdings Inc.	Unsecured	\$83,427.50	Lehman Brothers Holdings Inc.	Unsecured	\$63,277.50
72	GREEN, ADAM M. 147 CROSS HIGHWAY WESTPORT, CT 06880	18310	09/18/2009	Lehman Brothers Holdings Inc.	Unsecured	\$91,653.90	Lehman Brothers Holdings Inc.	Unsecured	\$74,611.77

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LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 281: EXHIBIT 1 - PROOFS OF CLAIM TO BE REDUCED AND ALLOWED

			ASSERTED				MODIFIED		
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
73	GRIFFIN, WILLIAM D. AND LISA 6538 NORWAY ROAD DALLAS, TX 75230-5242	11492	09/11/2009	Lehman Brothers Holdings Inc.	Unsecured	Undetermined	Lehman Brothers Holdings Inc.	Unsecured	\$74,611.77
74	H. GROSS FAMILY LP C/O HENRY GROSS 444 MADSION AVENUE, 18TH FL NEW YORK, NY 10022	16254	09/18/2009	Lehman Brothers Holdings Inc.	Unsecured	\$229,300.00	Lehman Brothers Holdings Inc.	Unsecured	\$176,982.30
75	HAQUE, AISHA 171 WEST 57TH STREET APARTMENT 3C NEW YORK, NY 10019	32730	09/22/2009	Lehman Brothers Holdings Inc.	Unsecured	\$33,371.00	Lehman Brothers Holdings Inc.	Unsecured	\$25,311.00
76	HAROLD SHAMAH 2010 FAMILY TRUST TRANSFEROR: SHAMAH 2000 FAMILY TRUST C/O HIS JUVENILES # 1004 35 WEST 35TH STREET NEW YORK, NY 10001	22072	09/21/2009	Lehman Brothers Holdings Inc.	Unsecured	\$275,388.15	Lehman Brothers Holdings Inc.	Unsecured	\$224,185.60
77	HARTZELL, TIMOTHY NOLAN 50 WOOSTER STREET, APT 6 NEW YORK, NY 10013	32551	09/22/2009	Lehman Brothers Holdings Inc.	Unsecured	\$91,653.90	Lehman Brothers Holdings Inc.	Unsecured	\$74,611.77

* - Indicates claim contains unliquidated and/or undetermined amounts

LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 281: EXHIBIT 1 - PROOFS OF CLAIM TO BE REDUCED AND ALLOWED

			ASSERTED				MODIFIED		
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
78	HECHINGER, JOHN W 970 WEST BROADWAY PMB 300 P.O. BOX 30,000 JACKSON, WY 83002 TRANSFERRED TO: HECHINGER, JOHN W 970 WEST BROADWAY PMB 300 P.O. BOX 30,000 JACKSON, WY 83002 TRANSFERRED TO: HECHINGER, JOHN W 970 WEST BROADWAY PMB 300 P.O. BOX 30,000 JACKSON, WY 83002	18179	09/18/2009	Lehman Brothers Holdings Inc.	Unsecured	\$137,696.00	Lehman Brothers Holdings Inc.	Unsecured	\$112,092.80
79	HECHINGER, JUNE 2838 CHAIN BRIDGE ROAD WASHINGTON, DC 20016	18182	09/18/2009	Lehman Brothers Holdings Inc.	Unsecured	\$181,586.50	Lehman Brothers Holdings Inc.	Unsecured	\$159,136.85
80	HECHINGER, S. ROSS 5001 UPTON ST, NW WASHINGTON, DC 20016	18273	09/18/2009	Lehman Brothers Holdings Inc.	Unsecured	\$81,986.40*	Lehman Brothers Holdings Inc.	Unsecured	\$63,277.50

* - Indicates claim contains unliquidated and/or undetermined amounts

LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 281: EXHIBIT 1 - PROOFS OF CLAIM TO BE REDUCED AND ALLOWED

			ASSERTED				MODIFIED		
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
81	HKSCC NOMINEES LIMITED ROOM 2505-06, 25/F VICWOOD PLAZA 199 DES VOEUX ROAD CENTRAL HONG KONG	10051	09/01/2009	Lehman Brothers Holdings Inc.	Unsecured	\$27,793,548.39	Lehman Brothers Holdings Inc.	Unsecured	\$12,718,903.91
82	HKSCC NOMINEES LIMITED ROOM 2505-06, 25/F VICWOOD PLAZA 199 DES VOEUX ROAD CENTRAL HONG KONG	10052	09/01/2009	Lehman Brothers Holdings Inc.	Unsecured	\$24,658,064.52	Lehman Brothers Holdings Inc.	Unsecured	\$10,227,784.01
83	HKSCC NOMINEES LIMITED ROOM 2505-06, 25/F VICWOOD PLAZA 199 DES VOEUX ROAD CENTRAL HONG KONG	10053	09/01/2009	Lehman Brothers Holdings Inc.	Unsecured	\$23,357,264.52	Lehman Brothers Holdings Inc.	Unsecured	\$6,779,127.04
84	HKSCC NOMINEES LIMITED ROOM 2505-06, 25/F VICWOOD PLAZA 199 DES VOEUX ROAD CENTRAL HONG KONG	10054	09/01/2009	Lehman Brothers Holdings Inc.	Unsecured	\$16,335,483.87	Lehman Brothers Holdings Inc.	Unsecured	\$9,836,212.94

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LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 281: EXHIBIT 1 - PROOFS OF CLAIM TO BE REDUCED AND ALLOWED

			ASSERTED				MODIFIED		
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
85	HKSCC NOMINEES LIMITED ROOM 2505-06, 25/F VICWOOD PLAZA 199 DES VOEUX ROAD CENTRAL HONG KONG	10055	09/01/2009	Lehman Brothers Holdings Inc.	Unsecured	\$17,767,741.94	Lehman Brothers Holdings Inc.	Unsecured	\$14,372,597.25
86	HKSCC NOMINEES LIMITED ROOM 2505-06, 25/F VICWOOD PLAZA 199 DES VOEUX ROAD CENTRAL HONG KONG	10056	09/01/2009	Lehman Brothers Holdings Inc.	Unsecured	\$25,625,806.45	Lehman Brothers Holdings Inc.	Unsecured	\$8,243,998.33
87	HOROWITZ, RUTH E. 975 PARK AVENUE, APT. 16 C NEW YORK, NY 10028	32780	09/22/2009	Lehman Brothers Holdings Inc.	Unsecured	Undetermined	Lehman Brothers Holdings Inc.	Unsecured	\$88,973.66
88	HOWARD, NICHOLAS P. 114 WEST ROAD NEW CANAAN, CT 06840	28279 ²	09/22/2009	Lehman Brothers Holdings Inc.	Priority	\$55,380.00	Lehman Brothers Holdings Inc.	Unsecured	\$55,380.00
89	HVJ INVESTMENTS, LP HYLTON JONAS 6443 RIVERVIEW LANE DALLAS, TX 75248	3496	03/25/2009	Lehman Brothers Holdings Inc.	Unsecured	\$98,378.00	Lehman Brothers Holdings Inc.	Unsecured	\$75,933.00

² Only the portion of Claim 28279 relating to the security identified by ISIN 52520W143 is subject to the Two Hundred Eighty-First Omnibus Objection to Claims. All other claim components that are not already expunged shall remain active on the claims register, subject to the Plan Administrator's rights to object to any remaining portions of Claim 28279.

LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 281: EXHIBIT 1 - PROOFS OF CLAIM TO BE REDUCED AND ALLOWED

			ASSERTED				MODIFIED		
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
90	IRAGORRI, JULIAN 800 5TH AVE-25C NEW YORK, NY 10065-7289	6910	07/31/2009	Lehman Brothers Holdings Inc.	Unsecured	\$97,247.80	Lehman Brothers Holdings Inc.	Unsecured	\$79,165.54
91	IRAGORRI, JULIAN 800 5TH AVE APT 25C NEW YORK, NY 10065-7289	6912	07/31/2009	Lehman Brothers Holdings Inc.	Unsecured	\$50,000.00	Lehman Brothers Holdings Inc.	Unsecured	\$25,311.00
92	IRELAND, DOUGLAS M. & MARY J. JTWROS 17 SIERRA AVENUE PIEDMONT, CA 94611-3815	4972	06/23/2009	Lehman Brothers Holdings Inc.	Unsecured	\$63,544.00	Lehman Brothers Holdings Inc.	Unsecured	\$50,622.00
93	J.P MORGAN SECURITIES LLC, AS AGENT WITH RESPECT TO CERTAIN BENEFICIAL HOLDERS OF CALL WARRANTS ISSUED BY LEHMAN BROTHERS HOLDINGS INC. ATTN: ROSE M. BURKE 270 PARK AVENUE, 9TH FLOOR NEW YORK, NY 10017	27185	09/22/2009	Lehman Brothers Holdings Inc.	Unsecured	\$14,900,337.80*	Lehman Brothers Holdings Inc.	Unsecured	\$12,640,058.50

* - Indicates claim contains unliquidated and/or undetermined amounts

LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 281: EXHIBIT 1 - PROOFS OF CLAIM TO BE REDUCED AND ALLOWED

			ASSERTED				MODIFIED		
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
94	J.P MORGAN SECURITIES LLC, AS AGENT WITH RESPECT TO CERTAIN BENEFICIAL HOLDERS OF CALL WARRANTS ISSUED BY LEHMAN BROTHERS HOLDINGS INC. ATTN: ROSE M. BURKE 270 PARK AVENUE, 9TH FLOOR NEW YORK, NY 10017	27188	09/22/2009	Lehman Brothers Holdings Inc.	Unsecured	\$395,467.20*	Lehman Brothers Holdings Inc.	Unsecured	\$292,528.30
95	J.P MORGAN SECURITIES LLC, AS AGENT WITH RESPECT TO CERTAIN BENEFICIAL HOLDERS OF CALL WARRANTS ISSUED BY LEHMAN BROTHERS HOLDINGS INC. HOLDINGS INC. ATTN: ROSE M. BURKE 270 PARK AVENUE, 9TH FLOOR NEW YORK, NY 10017	27196	09/22/2009	Lehman Brothers Holdings Inc.	Unsecured	\$1,094,133.00*	Lehman Brothers Holdings Inc.	Unsecured	\$461,521.91
96	JACKSON DESCENDANTS 2002 TRUST C/O ALEXANDER E. JACKSON, TRUSTEE 33 GILLIAM LANE RIVERSIDE, CT 06878	16332	09/18/2009	Lehman Brothers Holdings Inc.	Unsecured	\$1,577,616.00	Lehman Brothers Holdings Inc.	Unsecured	\$1,273,144.29

* - Indicates claim contains unliquidated and/or undetermined amounts

LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 281: EXHIBIT 1 - PROOFS OF CLAIM TO BE REDUCED AND ALLOWED

			ASSERTED				MODIFIED		
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
97	JEFFREY SAMBERG TRUST 10 IVY HILL ROAD CHAPPAQUA, NY 10514	18659	09/18/2009	Lehman Brothers Holdings Inc.	Unsecured	Undetermined	Lehman Brothers Holdings Inc.	Unsecured	\$188,456.02
98	JOHN GALT INVESTMENTS, LLC 4870 BLUEBONNET BOULEVARD SUITE B BATON ROUGE, LA 70809	30578	09/22/2009	Lehman Brothers Holdings Inc.	Unsecured	\$233,012.00	Lehman Brothers Holdings Inc.	Unsecured	\$188,025.80
99	JOHNSON, BRIAN AND JONI JTWROS 888 TOWER ROAD WINNETKA, IL 60093	15103	09/17/2009	Lehman Brothers Holdings Inc.	Unsecured	\$229,349.90	Lehman Brothers Holdings Inc.	Unsecured	\$186,704.57
100	JT SERKO LP 7 WHITEGATE DRIVE OLD BROOKVILLE, NY 11545	17395	09/18/2009	Lehman Brothers Holdings Inc.	Unsecured	Undetermined	Lehman Brothers Holdings Inc.	Unsecured	\$100,883.52
101	JULIANO, TRACY L. 137 WESTMINSTER DR. MARS, PA 16046	11436	09/11/2009	Lehman Brothers Holdings Inc.	Unsecured	\$65,590.15	Lehman Brothers Holdings Inc.	Unsecured	\$50,622.00
	TRANSFERRED TO: JULIANO, TRACY L. 137 WESTMINSTER DR. MARS, PA 16046								
	TRANSFERRED TO: JULIANO, TRACY L. 137 WESTMINSTER DR. MARS, PA 16046								

LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 281: EXHIBIT 1 - PROOFS OF CLAIM TO BE REDUCED AND ALLOWED

			ASSERTED				MODIFIED		
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
102	K. CAMP BAILEY 440 LOUISIANA ST SUITE 2100 HOUSTON, TX 77002-4206	18595	09/18/2009	Lehman Brothers Holdings Inc.	Unsecured	\$100,113.00	Lehman Brothers Holdings Inc.	Unsecured	\$75,933.00
103	KAPLAN, ALICE 1965 BROADWAY APT 24E NEW YORK, NY 10023	15135	09/17/2009	Lehman Brothers Holdings Inc.	Unsecured	Undetermined	Lehman Brothers Holdings Inc.	Unsecured	\$538,746.02
104	KASSON, AMY 2 STRAWBERRY LANE WARREN, NJ 07059	22698	09/21/2009	Lehman Brothers Holdings Inc.	Unsecured	Undetermined	Lehman Brothers Holdings Inc.	Unsecured	\$100,883.52
105	KASSON, MARK S. C/O SIG MANAGEMENT, LLC 26 JOURNAL SQUARE, SUITE 803 JERSEY CITY, NJ 07306	15138	09/17/2009	Lehman Brothers Holdings Inc.	Unsecured	Undetermined	Lehman Brothers Holdings Inc.	Unsecured	\$100,883.52
106	KCB PROPERTIES, LTD. 440 LOUISIANA ST, SUITE 2100 HOUSTON, TX 77002-4206	16085	09/18/2009	Lehman Brothers Holdings Inc.	Unsecured	\$137,696.00	Lehman Brothers Holdings Inc.	Unsecured	\$112,092.80
107	KEVIN F. FLYNN JUNE, 1992 NON-EXEMPT TRUST C/O SVEN NYLEN K&L GATES LLP 70 WEST MADISON STREET, SUITE 3100 CHICAGO, IL 60602-4207	22164	09/21/2009	Lehman Brothers Holdings Inc.	Unsecured	\$477,202.70*	Lehman Brothers Holdings Inc.	Unsecured	\$388,471.61

* - Indicates claim contains unliquidated and/or undetermined amounts

LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 281: EXHIBIT 1 - PROOFS OF CLAIM TO BE REDUCED AND ALLOWED

			ASSERTED				MODIFIED		
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
108	KHOWAYLO, ALEX 10 FOREST RIDGE RD UPPER SADDLE RIVER, NJ 07458	24282	09/21/2009	Lehman Brothers Holdings Inc.	Unsecured	\$222,159.60	Lehman Brothers Holdings Inc.	Unsecured	\$176,982.30
109	KHOWAYLO, ALEX 10 FOREST RIDGE RD UPPER SADDLE RIVER, NJ 07458	24283	09/21/2009	Lehman Brothers Holdings Inc.	Unsecured	\$243,119.50	Lehman Brothers Holdings Inc.	Unsecured	\$197,913.85
110	KOBERNICK, JEFFREY AND LOURDES 349 RIDGEWOOD AVE GLEN RIDGE, NJ 07028	15256	09/17/2009	Lehman Brothers Holdings Inc.	Unsecured	\$33,371.00	Lehman Brothers Holdings Inc.	Unsecured	\$25,311.00
111	KOEHLER, KARL H.J., III 1112 PARK AVE #14B NEW YORK, NY 10128- 1235	1214	12/04/2008	Lehman Brothers Holdings Inc.	Unsecured	\$63,544.00	Lehman Brothers Holdings Inc.	Unsecured	\$50,622.00
112	KSP PROPERTIES LLC 840 BLUE MOUNTAIN ROAD SANTA ROSA BEACH, FL 32459	19640	09/19/2009	Lehman Brothers Holdings Inc.	Unsecured	\$63,544.00	Lehman Brothers Holdings Inc.	Unsecured	\$50,622.00
113	LAGRATTA, ROGER J. & CONSTANCE A. 1 BIRCHWOOD LANE DANBURY, CT 06811- 4317	10754	09/08/2009	Lehman Brothers Holdings Inc.	Unsecured	\$98,378.75	Lehman Brothers Holdings Inc.	Unsecured	\$75,933.00
114	LANGER INVESTMENT PARTNERS 5144 E. PALOMINO ROAD PHOENIX, AZ 85018	15405	09/17/2009	Lehman Brothers Holdings Inc.	Unsecured	Undetermined	Lehman Brothers Holdings Inc.	Unsecured	\$168,139.20

* - Indicates claim contains unliquidated and/or undetermined amounts

LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 281: EXHIBIT 1 - PROOFS OF CLAIM TO BE REDUCED AND ALLOWED

			ASSERTED				MODIFIED		
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
115	LAPIDUS, ALVIN M. 19333 COLLINS AVE #1601 SUNNY ISLES, FL 33160	9498	08/27/2009	Lehman Brothers Holdings Inc.	Unsecured	\$243,119.00	Lehman Brothers Holdings Inc.	Unsecured	\$197,913.85
116	LEWIS, GEORGE 3100 MONTICELLO AVENUE, SUITE 150 DALLAS, TX 75205	3502	03/25/2009	Lehman Brothers Holdings Inc.	Unsecured	\$65,585.00	Lehman Brothers Holdings Inc.	Unsecured	\$50,622.00
117	LIEBERBERG, ROBERT 120 EAST END AVE. APT 4B NEW YORK, NY 10028	13413	09/16/2009	Lehman Brothers Holdings Inc.	Unsecured	\$97,500.00	Lehman Brothers Holdings Inc.	Unsecured	\$75,933.00
118	LIQUIDITY SOLUTIONS, INC. TRANSFEROR: CESERY, BARBARA H. ONE UNIVERSITY PLAZA SUITE 312 HACKENSACK, NJ 07601	7808	08/10/2009	Lehman Brothers Holdings Inc.	Unsecured	\$285,718.20	Lehman Brothers Holdings Inc.	Unsecured	\$232,592.56
119	LIQUIDITY SOLUTIONS, INC. TRANSFEROR: CESERY, BARBARA H. ONE UNIVERSITY PLAZA SUITE 312 HACKENSACK, NJ 07601	7809	08/10/2009	Lehman Brothers Holdings Inc.	Unsecured	\$380,775.20	Lehman Brothers Holdings Inc.	Unsecured	\$303,342.60
120	LOCHER, KURT A. 500 W END AVE APT 5C NEW YORK, NY 100244317	23624	09/21/2009	Lehman Brothers Holdings Inc.	Unsecured	\$91,653.90	Lehman Brothers Holdings Inc.	Unsecured	\$74,611.77

* - Indicates claim contains unliquidated and/or undetermined amounts

LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 281: EXHIBIT 1 - PROOFS OF CLAIM TO BE REDUCED AND ALLOWED

			ASSERTED				MODIFIED		
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
121	LOEBER MOTORS INC. 4255 W. TOUHY AVE. LINCOLNWOOD, IL 60712	8606	08/17/2009	Lehman Brothers Holdings Inc.	Unsecured	\$91,653.90	Lehman Brothers Holdings Inc.	Unsecured	\$74,611.77
122	LORENZ CAPITAL LTD. ANDY SCHWITTER 1216 MONTEREY CIRCLE PLANO, TX 75075	3495	03/25/2009	Lehman Brothers Holdings Inc.	Unsecured	\$131,170.00	Lehman Brothers Holdings Inc.	Unsecured	\$101,244.00
123	LOVENEST, LLC ROBERT ERVIN 450 PRYOR BLVD STURGIS, KY 42459 TRANSFERRED TO: LOVENEST, LLC ROBERT ERVIN 450 PRYOR BLVD STURGIS, KY 42459 TRANSFERRED TO: LOVENEST, LLC ROBERT ERVIN 450 PRYOR BLVD STURGIS, KY 42459	7319	08/04/2009	Lehman Brothers Holdings Inc.	Unsecured	\$75,732.80	Lehman Brothers Holdings Inc.	Unsecured	\$61,651.04
124	LOWITT, IAN THEO BARCLAYS WEALTH 200 PARK AVENUE, 4TH FLOOR NEW YORK, NY 10166	13024	09/15/2009	Lehman Brothers Holdings Inc.	Unsecured	\$243,119.50	Lehman Brothers Holdings Inc.	Unsecured	\$197,913.85
125	MARANTZ, ALAN J. 545 TOMPKINS AVENUE, 3FL. MAMARONECK, NY 10543	1766	01/16/2009	Lehman Brothers Holdings Inc.	Unsecured	\$918,260.20	Lehman Brothers Holdings Inc.	Unsecured	\$747,518.86

* - Indicates claim contains unliquidated and/or undetermined amounts

LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 281: EXHIBIT 1 - PROOFS OF CLAIM TO BE REDUCED AND ALLOWED

			ASSERTED				MODIFIED		
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
126	MARCUS FOUNDATION, INC. ATTN: DOUG DINAPOLI 1266 WEST PACES FERRY ROAD #615 ATLANTA, GA 30327-2306	25224	09/21/2009	Lehman Brothers Holdings Inc.	Unsecured	\$882,265.65	Lehman Brothers Holdings Inc.	Unsecured	\$807,560.60
127	MARCUS, BERNARD 1266 WEST PACES FERRY ROAD, #615 ATLANTA, GA 30327	16176	09/18/2009	Lehman Brothers Holdings Inc.	Unsecured	\$882,269.50	Lehman Brothers Holdings Inc.	Unsecured	\$807,564.45
128	MARINO, THOMAS 91 CENTRAL PARK W APT 14A NEW YORK, NY 10023-4660	15170	09/17/2009	Lehman Brothers Holdings Inc.	Unsecured	\$183,307.80	Lehman Brothers Holdings Inc.	Unsecured	\$149,223.54
129	MAY, MARK 262 CENTRAL PARK WEST, # 3B NEW YORK, NY 10024	18343	09/18/2009	Lehman Brothers Holdings Inc.	Unsecured	\$91,653.90	Lehman Brothers Holdings Inc.	Unsecured	\$74,611.77
130	MAYERS, ROY AND NANCY 3552 LOST CREEK BOULEVARD AUSTIN, TX 78735-1507	3590	04/01/2009	Lehman Brothers Holdings Inc.	Unsecured	\$131,170.00	Lehman Brothers Holdings Inc.	Unsecured	\$101,244.00
131	MCCASKEY CHARITABLE REMAINDER TRUST, THE 14836 THREE OAKS CT SARATOGA, CA 95070-5500	6685	07/30/2009	Lehman Brothers Holdings Inc.	Unsecured	\$100,113.00	Lehman Brothers Holdings Inc.	Unsecured	\$75,933.00

* - Indicates claim contains unliquidated and/or undetermined amounts

LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 281: EXHIBIT 1 - PROOFS OF CLAIM TO BE REDUCED AND ALLOWED

			ASSERTED				MODIFIED		
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
132	MCKEIGE, DOUGLAS AND BARNEVIK, MARIE 1337 FLAGLER DR MAMARONECK, NY 10543-4604	12349	09/14/2009	Lehman Brothers Holdings Inc.	Unsecured	\$183,307.00	Lehman Brothers Holdings Inc.	Unsecured	\$149,223.54
133	MEYER, H. CONRAD III & MEYER, SARAH S. JTWROS 1 WOODLAND AVE BRONXVILLE, NY 10708-3208	13303	09/16/2009	Lehman Brothers Holdings Inc.	Unsecured	\$133,484.00	Lehman Brothers Holdings Inc.	Unsecured	\$101,244.00
134	MICIONI, PETER 98 LEWIS PT. RD FAIR HAVEN, NJ 07704	19428	09/18/2009	Lehman Brothers Holdings Inc.	Unsecured	\$95,316.00	Lehman Brothers Holdings Inc.	Unsecured	\$75,933.00
135	MIKULICH, RAYMOND C. 15 CENTRAL PARK WEST, APT 15D NEW YORK, NY 10023	23843	09/21/2009	Lehman Brothers Holdings Inc.	Unsecured	\$454,827.00	Lehman Brothers Holdings Inc.	Unsecured	\$370,256.53
136	MILBURN REVOCABLE TRUST WILLIAM MILBURN 3801 N. CAPITAL OF TEXAS HIGHWAY SUITE J200 AUSTIN, TX 78746	3505	03/25/2009	Lehman Brothers Holdings Inc.	Unsecured	\$163,962.50	Lehman Brothers Holdings Inc.	Unsecured	\$126,555.00
137	MILLER, JOHN T. 11330 HARBOR BREEZE DR. MONTGOMERY, TX 77356	5644	07/20/2009	Lehman Brothers Holdings Inc.	Unsecured	\$63,544.00	Lehman Brothers Holdings Inc.	Unsecured	\$50,622.00

* - Indicates claim contains unliquidated and/or undetermined amounts

LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 281: EXHIBIT 1 - PROOFS OF CLAIM TO BE REDUCED AND ALLOWED

			ASSERTED				MODIFIED		
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
138	MMB LLC TIMOTHY ERVIN 450 PRYOR BLVD STURGIS, KY 42459 TRANSFERRED TO: MMB LLC TIMOTHY ERVIN 450 PRYOR BLVD STURGIS, KY 42459 TRANSFERRED TO: MMB LLC TIMOTHY ERVIN 450 PRYOR BLVD STURGIS, KY 42459	7318	08/04/2009	Lehman Brothers Holdings Inc.	Unsecured	\$75,732.80	Lehman Brothers Holdings Inc.	Unsecured	\$61,651.04
139	MOONEY, JOHN 1 PATRIOTS DRIVE LEXINGTON, MA 02420	30627	09/22/2009	Lehman Brothers Holdings Inc.	Unsecured	\$158,860.00	Lehman Brothers Holdings Inc.	Unsecured	\$126,555.00
140	MOORE, WALTER T. 715 EAST BROW RD LOOKOUT MOUNTAIN, TN 37350	25586	09/21/2009	Lehman Brothers Holdings Inc.	Unsecured	\$100,000.00	Lehman Brothers Holdings Inc.	Unsecured	\$25,311.00
141	MORTON FAMILY TRUST MR. LON MORTON 23945 CALABASAS ROAD #203 CALABASAS, CA 91302	2849	02/17/2009	Lehman Brothers Holdings Inc.	Unsecured	\$165,235.00	Lehman Brothers Holdings Inc.	Unsecured	\$134,511.36
142	MOSES, PETER J. 2 VISTA AVENUE OLD GREENWICH, CT 06870	17859	09/18/2009	Lehman Brothers Holdings Inc.	Unsecured	\$158,860.00	Lehman Brothers Holdings Inc.	Unsecured	\$126,555.00

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LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 281: EXHIBIT 1 - PROOFS OF CLAIM TO BE REDUCED AND ALLOWED

			ASSERTED				MODIFIED		
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
143	NEWTON, ROGER AND COCO JTWROS 3672 PROSPECT RD ANN ARBOR, MI 48105- 9534	15246	09/17/2009	Lehman Brothers Holdings Inc.	Unsecured	\$508,289.00	Lehman Brothers Holdings Inc.	Unsecured	\$392,320.50
144	NICHOLS, JAMES M. 407 SAVOIE DR PALM BEACH GARDENS, FL 33410 TRANSFERRED TO: NICHOLS, JAMES M. 407 SAVOIE DR PALM BEACH GARDENS, FL 33410 TRANSFERRED TO: NICHOLS, JAMES M. 407 SAVOIE DR PALM BEACH GARDENS, FL 33410	32040	09/22/2009	Lehman No Case Asserted/All Cases Asserted	Unsecured	Undetermined	Lehman No Case Asserted/All Cases Asserted	Unsecured	\$74,611.77

LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 281: EXHIBIT 1 - PROOFS OF CLAIM TO BE REDUCED AND ALLOWED

			ASSERTED			MODIFIED			
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
145	NOTO, LUCIO A. 215 OTTER ROCK DRIVE GREENWICH, CT 06830 TRANSFERRED TO: NOTO, LUCIO A. 215 OTTER ROCK DRIVE GREENWICH, CT 06830 TRANSFERRED TO: NOTO, LUCIO A. 215 OTTER ROCK DRIVE GREENWICH, CT 06830	22303	09/21/2009	Lehman Brothers Holdings Inc.	Unsecured	\$218,741.90 *	Lehman Brothers Holdings Inc.	Unsecured	\$175,855.77
146	OLIVE TREE HOLDINGS, LLC 45 BROADWAY, 25TH FLOOR NEW YORK, NY 10006	16334	09/18/2009	Lehman Brothers Holdings Inc.	Unsecured	Undetermined	Lehman Brothers Holdings Inc.	Unsecured	\$329,821.80
147	OLIVE TREE HOLDINGS, LLC 45 BROADWAY, 25TH FLOOR NEW YORK, NY 10006	18270	09/18/2009	Lehman Brothers Holdings Inc.	Unsecured	Undetermined	Lehman Brothers Holdings Inc.	Unsecured	\$471,490.34
148	PATEL, VARSHA 1 BETTY ANN DRIVE EDISON, NJ 08820	11589	09/11/2009	Lehman Brothers Holdings Inc.	Unsecured	\$63,544.00	Lehman Brothers Holdings Inc.	Unsecured	\$50,622.00
149	PATEL, VARSHA 1 BETTY ANN DRIVE EDISON, NJ 08820	12202	09/14/2009	Lehman Brothers Holdings Inc.	Unsecured	\$91,590.00	Lehman Brothers Holdings Inc.	Unsecured	\$74,611.77
150	PIPKIN, GREGORY 11227 SMITHDALE RD HOUSTON, TX 77024	4276	05/13/2009	Lehman Brothers Holdings Inc.	Unsecured	\$217,126.00	Lehman Brothers Holdings Inc.	Unsecured	\$175,370.30

* - Indicates claim contains unliquidated and/or undetermined amounts

LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 281: EXHIBIT 1 - PROOFS OF CLAIM TO BE REDUCED AND ALLOWED

			ASSERTED				MODIFIED		
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
151	PORTAGALLO, MARGUERITE & JAMES 6 TULLER CT LINCROFT, NJ 07738- 1626	9550	08/27/2009	Lehman Brothers Holdings Inc.	Unsecured	\$250,513.90	Lehman Brothers Holdings Inc.	Unsecured	\$201,166.77
152	PWM SECURE TRUST PATRICIA MILLER 10995 CROOKED CREEK DRIVE DALLAS, TX 75229	3507	03/25/2009	Lehman Brothers Holdings Inc.	Unsecured	\$98,378.00	Lehman Brothers Holdings Inc.	Unsecured	\$75,933.00
153	RAJU VEGESNA FOUNDATION, THE ATTN: RAJU VEGESNA 5808 TROWBRIDGE WAY SAN JOSE, CA 95138- 2362	4364	05/15/2009	Lehman Brothers Holdings Inc.	Unsecured	\$127,088.00*	Lehman Brothers Holdings Inc.	Unsecured	\$101,244.00
154	RAMSEY, PETER 50 FERNWOOD RD SUMMIT, NJ 07901-2954	9624	08/28/2009	Lehman Brothers Holdings Inc.	Unsecured	\$137,696.00	Lehman Brothers Holdings Inc.	Unsecured	\$112,092.80

* - Indicates claim contains unliquidated and/or undetermined amounts

LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 281: EXHIBIT 1 - PROOFS OF CLAIM TO BE REDUCED AND ALLOWED

			ASSERTED			MODIFIED			
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
155	RICH AND HEIDI SKRENTA COMMUNITY PROPERTY 103 DEER LANE SAN CARLOS, CA 94070	6214	07/27/2009	Lehman Brothers Holdings Inc.	Unsecured	\$157,535.30	Lehman Brothers Holdings Inc.	Unsecured	\$124,533.19
	TRANSFERRED TO: RICH AND HEIDI SKRENTA COMMUNITY PROPERTY 103 DEER LANE SAN CARLOS, CA 94070								
	TRANSFERRED TO: RICH AND HEIDI SKRENTA COMMUNITY PROPERTY 103 DEER LANE SAN CARLOS, CA 94070								
	TRANSFERRED TO: RICH AND HEIDI SKRENTA COMMUNITY PROPERTY 103 DEER LANE SAN CARLOS, CA 94070								

LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 281: EXHIBIT 1 - PROOFS OF CLAIM TO BE REDUCED AND ALLOWED

			ASSERTED				MODIFIED		
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
156	ROBERT M NEUMEISTER JR TRUST DTD 12/6/05 ROBERT M NEUMEISTER JR TRUSTEE 2729 SILVER CLOUD DR PARK CITY, UT 84060	382	10/27/2008	Lehman Brothers Holdings Inc.	Unsecured	\$65,590.00	Lehman Brothers Holdings Inc.	Unsecured	\$50,622.00
157	ROCKRIVER, LLC GARY ERVIN 450 PRYOR BLVD STURGIS, KY 42459 TRANSFERRED TO: ROCKRIVER, LLC GARY ERVIN 450 PRYOR BLVD STURGIS, KY 42459 TRANSFERRED TO: ROCKRIVER, LLC GARY ERVIN 450 PRYOR BLVD STURGIS, KY 42459	7320	08/04/2009	Lehman Brothers Holdings Inc.	Unsecured	\$75,732.80	Lehman Brothers Holdings Inc.	Unsecured	\$61,651.04
158	ROFOUGARAN, AHMADREZA (REZA) 33 VISTA LUCI NEWPORT COAST, CA 92657	25392 ³	09/21/2009	Lehman Brothers Holdings Inc.	Unsecured	\$516,868.00	Lehman Brothers Holdings Inc.	Unsecured	\$417,996.28

³ Only the portions of Claim 25392 relating to the securities identified by ISIN 524935111 and ISIN 52520W143 are subject to the Two Hundred Eighty-First Omnibus Objection to Claims. All other claim components that are not already expunged shall remain active on the claims register, subject to the Plan Administrator's rights to object to any remaining portions of Claim 25392.

LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 281: EXHIBIT 1 - PROOFS OF CLAIM TO BE REDUCED AND ALLOWED

			ASSERTED				MODIFIED		
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
159	ROGER L. WESTON REV TRUST 360 W ILLINOIS ST APT 11C CHICAGO, IL 606545246	19600	09/19/2009	Lehman Brothers Holdings Inc.	Unsecured	\$918,260.20	Lehman Brothers Holdings Inc.	Unsecured	\$747,518.86
160	ROSE, WALTER E. C/O ARI H. JAFFE KOHRMAN JACKSON & KRANTZ, PLL ONE CLEVELAND CENTER 20TH FLOOR 1375 E. 9TH STREET CLEVELAND, OH 44114	8000	08/11/2009	Lehman Brothers Holdings Inc.	Unsecured	\$687,193.00	Lehman Brothers Holdings Inc.	Unsecured	\$551,683.75
161	ROTI, STEPHEN L. & AIMEE, JOINT TENANTS 333 DUCK POND RD MATINECOCK, NY 11560	3018	02/25/2009	Lehman Brothers Holdings Inc.	Unsecured	\$91,653.90	Lehman Brothers Holdings Inc.	Unsecured	\$74,611.77
162	RYDEX NV, INC 316 CALIFORNIA AVE #448 RENO, NV 89509-1650	18271	09/18/2009	Lehman Brothers Holdings Inc.	Unsecured	\$718,917.65*	Lehman Brothers Holdings Inc.	Unsecured	\$554,895.00
163	SALZMAN, BARBARA C/O SAMUEL N. REIKEN, ESQ. 314 WEST 22NDS STREET, APT. 1 NEW YORK, NY 10022	24734	09/21/2009	Lehman Brothers Holdings Inc.	Unsecured	\$91,653.90	Lehman Brothers Holdings Inc.	Unsecured	\$74,611.77
164	SAMMONS, JOHN 9202 MARKVILLE DR DALLAS, TX 75243	32506	09/22/2009	Lehman Brothers Holdings Inc.	Unsecured	\$63,544.60	Lehman Brothers Holdings Inc.	Unsecured	\$50,622.00

* - Indicates claim contains unliquidated and/or undetermined amounts

LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 281: EXHIBIT 1 - PROOFS OF CLAIM TO BE REDUCED AND ALLOWED

			ASSERTED				MODIFIED		
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
165	SCHAEFFER, DONALD & JOAN 11 PAYNE CIRCLE HEWLETT, NY 11557	17392	09/18/2009	Lehman Brothers Holdings Inc.	Unsecured	Undetermined	Lehman Brothers Holdings Inc.	Unsecured	\$100,883.52
166	SEARS, BRIAN 230 WEST 56TH APT 53C NEW YORK, NY 10019	24911	09/21/2009	Lehman Brothers Holdings Inc.	Unsecured	Undetermined	Lehman Brothers Holdings Inc.	Unsecured	\$25,311.00
167	SEARS, BRIAN 230 WEST 56TH APT 53C NEW YORK, NY 10019	24914	09/21/2009	Lehman Brothers Holdings Inc.	Unsecured	Undetermined	Lehman Brothers Holdings Inc.	Unsecured	\$149,223.54
168	SEMPLE, ALAN & LAUREN, AS TENANTS IN COMMON C/O ROBERT D. ALBERGOTTI HAYNES AND BOONE, LLP 2323 VICTORY AVENUE, SUITE 700 DALLAS, TX 75219	2123	01/29/2009	Lehman Brothers Holdings Inc.	Unsecured	\$65,590.15*	Lehman Brothers Holdings Inc.	Unsecured	\$50,622.00
169	SHAMAH, HAROLD H. C/O CHESTER B SALOMON, ESQ. BECKER, GLYNN, MELAMED & MUFFY LLP 299 PARK AVENUE NEW YORK, NY 10171	22070	09/21/2009	Lehman Brothers Holdings Inc.	Unsecured	\$734,522.10	Lehman Brothers Holdings Inc.	Unsecured	\$597,945.03

* - Indicates claim contains unliquidated and/or undetermined amounts

LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 281: EXHIBIT 1 - PROOFS OF CLAIM TO BE REDUCED AND ALLOWED

			ASSERTED				MODIFIED		
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
170	SHAMAH, ISAAC C/O CHESTER B. SALOMON, ESQ. BECKER, GLYNN, MELAMED & MUFFLY LLP 299 PARK AVE NEW YORK, NY 10171	22071	09/21/2009	Lehman Brothers Holdings Inc.	Unsecured	\$320,999.95	Lehman Brothers Holdings Inc.	Unsecured	\$261,316.34
171	SHAW, JEROME M. TTEE JEROME M. SHAW REV TRUST DTD 10/17/05 3 GROVE ISLE DRIVE PENTHOUSE ONE COCONUT GROVE, FL 33133-4118	14744	09/17/2009	Lehman Brothers Holdings Inc.	Unsecured	\$688,480.00	Lehman Brothers Holdings Inc.	Unsecured	\$560,464.00
172	SHERMAN, RICHARD F. 202 SCHOONER LANE DUCK KEY, FL 33050	5348	07/15/2009	Lehman Brothers Holdings Inc.	Unsecured	\$90,793.30	Lehman Brothers Holdings Inc.	Unsecured	\$73,911.19

LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 281: EXHIBIT 1 - PROOFS OF CLAIM TO BE REDUCED AND ALLOWED

			ASSERTED				MODIFIED		
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
173	SHULIN SUN #402 PARK HOUSE SHIMAZUYAMA 6-1-8 KITA- SHINAGAWA SHINAGAWA-KU TOKYO, 141-0001 JAPAN TRANSFERRED TO: SHULIN SUN #402 PARK HOUSE SHIMAZUYAMA 6-1-8 KITA- SHINAGAWA SHINAGAWA-KU TOKYO, 141-0001 JAPAN TRANSFERRED TO: SHULIN SUN #402 PARK HOUSE SHIMAZUYAMA 6-1-8 KITA- SHINAGAWA SHINAGAWA-KU TOKYO, 141-0001 JAPAN	5859	07/22/2009	Lehman Brothers Holdings Inc.	Unsecured	\$133,484.00	Lehman Brothers Holdings Inc.	Unsecured	\$101,244.00
174	SIKELE INVESTMENTS HOLDINGS LP BRIAN ROSENBLOOM 6015 YORKVILLE COURT DALLAS, TX 75248	3503	03/25/2009	Lehman Brothers Holdings Inc.	Unsecured	\$98,378.00	Lehman Brothers Holdings Inc.	Unsecured	\$75,933.00

* - Indicates claim contains unliquidated and/or undetermined amounts

LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 281: EXHIBIT 1 - PROOFS OF CLAIM TO BE REDUCED AND ALLOWED

			ASSERTED				MODIFIED		
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
175	SILBERSTEIN, STEVEN 46 MURRAY AVE PORT WASHINGTON, NY 11050	2040	01/27/2009	Lehman Brothers Holdings Inc.	Unsecured	\$91,653.90	Lehman Brothers Holdings Inc.	Unsecured	\$74,611.77
176	SIMPSON, JOHN C. PO BOX 11636 ALEXANDRIA, LA 71315	4313	01/27/2009	Lehman Brothers Holdings Inc.	Unsecured	\$317,231.20	Lehman Brothers Holdings Inc.	Unsecured	\$252,720.60
177	SINGER, ROBERT VIA VIVALO 17 20122 MILANO ITALY	12560	09/14/2009	Lehman Brothers Holdings Inc.	Unsecured	\$403,886.50*	Lehman Brothers Holdings Inc.	Unsecured	\$306,792.81
178	SIX TWENTY TWO INVESTMENTS, INC 12 SABINE ROAD SYOSSET, NY 11791	15849	09/17/2009	Lehman Brothers Holdings Inc.	Unsecured	Undetermined	Lehman Brothers Holdings Inc.	Unsecured	\$25,311.00
179	SMITH, KEVIN 7290 S.W. 42ND STREET MIAMI, FL 33155	28233	09/22/2009	Lehman Brothers Holdings Inc.	Unsecured	\$278,623.80*	Lehman Brothers Holdings Inc.	Unsecured	\$225,156.54
180	SOBEL, CLIFFORD M. & BARBARA 225 MILLBURN AVE STE 202A MILLBURN, NJ 07041- 1712	799	11/18/2008	Lehman Brothers Holdings Inc.	Unsecured	\$545,261.00*	Lehman Brothers Holdings Inc.	Unsecured	\$461,521.91
181	SOBEL, DR. HOWARD 960 A- PARK AVENUE NEW YORK, NY 10028	17583	09/18/2009	Lehman Brothers Holdings Inc.	Unsecured	\$98,377.50	Lehman Brothers Holdings Inc.	Unsecured	\$75,933.00

* - Indicates claim contains unliquidated and/or undetermined amounts

LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 281: EXHIBIT 1 - PROOFS OF CLAIM TO BE REDUCED AND ALLOWED

			ASSERTED				MODIFIED		
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
182	SOUTHFIELD INVESTORS, LIMITED PARTNERSHIP C/O WILLIAM LIPKIND, ESQ. 80 MAIN STREET, SUITE 350 WEST ORANGE, NJ 07052	23908	09/21/2009	Lehman Brothers Holdings Inc.	Unsecured	\$459,130.10	Lehman Brothers Holdings Inc.	Unsecured	\$373,759.43
183	STACKMAN, SCOTT 385 W 12TH ST APT W4 NEW YORK, NY 10014-1888	1443	12/24/2008	Lehman Brothers Holdings Inc.	Unsecured	\$32,797.65	Lehman Brothers Holdings Inc.	Unsecured	\$25,311.00
184	STEIN III., SIDNEY J. 33 EAST RIDGE RD LOUDONVILLE, NY 12211	3559	03/30/2009	Lehman Brothers Holdings Inc.	Unsecured	\$91,653.90	Lehman Brothers Holdings Inc.	Unsecured	\$74,611.77
185	STEVEN G. HOLDER LIVING TRUST C/O ROBERT D. ALBERGOTTI HAYNES & BOONE LLP 2323 VICTORY AVENUE, SUITE 700 DALLAS, TX 75219	2228	01/30/2009	Lehman Brothers Holdings Inc.	Unsecured	\$262,092.90*	Lehman Brothers Holdings Inc.	Unsecured	\$202,293.30
186	SULLIVAN, THOMAS 11509 HIGHLAND FARM ROAD POTOMAC, MD 20854	2037	01/27/2009	Lehman Brothers Holdings Inc.	Unsecured	\$163,922.50	Lehman Brothers Holdings Inc.	Unsecured	\$126,555.00
187	SZCZERBIAK, WALTER TTEE 26 PEABODY ROAD COLD SPRING HARBOR, NY 11724-1714	30402	09/22/2009	Lehman Brothers Holdings Inc.	Unsecured	\$158,866.00	Lehman Brothers Holdings Inc.	Unsecured	\$126,555.00

* - Indicates claim contains unliquidated and/or undetermined amounts

LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 281: EXHIBIT 1 - PROOFS OF CLAIM TO BE REDUCED AND ALLOWED

			ASSERTED				MODIFIED		
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
188	TALBOT FAMILY LIMITED PARTNERSHIP 15 CATHEDRAL AVENUE GARDEN CITY, NY 11530	15214	09/17/2009	Lehman Brothers Holdings Inc.	Unsecured	Undetermined	Lehman Brothers Holdings Inc.	Unsecured	\$50,622.00
189	TEMPIC FIVE, LLC 22 CANYON RIM NEWPORT COAST, CA 92657	22933	09/21/2009	Lehman Brothers Holdings Inc.	Unsecured	\$666,393.20	Lehman Brothers Holdings Inc.	Unsecured	\$505,441.20

LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 281: EXHIBIT 1 - PROOFS OF CLAIM TO BE REDUCED AND ALLOWED

			ASSERTED			MODIFIED			
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
190	THE JETTER LIVING TRUST 417 MANZANITA AVENUE CORTE MADERA, CA 94925	6213	07/27/2009	Lehman Brothers Holdings Inc.	Unsecured	\$66,742.00	Lehman Brothers Holdings Inc.	Unsecured	\$50,622.00
	TRANSFERRED TO: THE JETTER LIVING TRUST 417 MANZANITA AVENUE CORTE MADERA, CA 94925								
	TRANSFERRED TO: THE JETTER LIVING TRUST 417 MANZANITA AVENUE CORTE MADERA, CA 94925								
	TRANSFERRED TO: THE JETTER LIVING TRUST 417 MANZANITA AVENUE CORTE MADERA, CA 94925								

LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 281: EXHIBIT 1 - PROOFS OF CLAIM TO BE REDUCED AND ALLOWED

			ASSERTED				MODIFIED		
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
191	THE MOLOKAI TRUST JOEL LEVINE TTEE 505 SOUTH FLAGLER DRIVE, SUITE 900 WEST PALM BEACH, FL 33401	24970	09/21/2009	Lehman Brothers Holdings Inc.	Unsecured	\$82,700.00	Lehman Brothers Holdings Inc.	Unsecured	\$81,210.00
192	TYREE, C D PO BOX 161 MORAN, WY 83013	15430	09/17/2009	Lehman Brothers Holdings Inc.	Unsecured	\$918,260.00	Lehman Brothers Holdings Inc.	Unsecured	\$747,518.86
193	UBELHART, KAREN A 800 WEST END AVE APT 7A NEW YORK, NY 10025- 5467 TRANSFERRED TO: UBELHART, KAREN A 800 WEST END AVE APT 7A NEW YORK, NY 10025- 5467 TRANSFERRED TO: UBELHART, KAREN A 800 WEST END AVE APT 7A NEW YORK, NY 10025- 5467	30621 ⁴	09/22/2009	Lehman No Case Asserted/All Cases Asserted	Priority	\$183,308.00	Lehman No Case Asserted/All Cases Asserted	Unsecured	\$149,223.54

⁴ Only the portion of Claim 30621 relating to the security identified by ISIN 52520W143 is subject to the Two Hundred Eighty-First Omnibus Objection to Claims. All other claim components that are not already expunged shall remain active on the claims register, subject to the Plan Administrator's rights to object to any remaining portions of Claim 30621.

LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 281: EXHIBIT 1 - PROOFS OF CLAIM TO BE REDUCED AND ALLOWED

			ASSERTED				MODIFIED		
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
194	VEGESNA, RAJU & BALA - TTEES VEGESNA FAMILY TRUST MR. AND MRS. RAJU VEGESNA 5808 TROWBRIDGE WAY SAN JOSE, CA 95138- 2362	4373	05/15/2009	Lehman Brothers Holdings Inc.	Unsecured	\$908,793.60*	Lehman Brothers Holdings Inc.	Unsecured	\$739,812.48
195	VIRAGH, KATHERINE, A. & VIRAGH, MARK S. AS TRUSTEES 50 NORTH SIERRA STREET, UNIT # 1101 RENO, NV 89501	28234	09/22/2009	Lehman Brothers Holdings Inc.	Unsecured	\$163,967.65*	Lehman Brothers Holdings Inc.	Unsecured	\$126,555.00
196	VIRAGH, MARK AND ROBERT, AS TRUSTEES 3605 WOODHAVEN COURT BEDFORD, TX 76021	25564	09/21/2009	Lehman Brothers Holdings Inc.	Unsecured	\$163,967.65*	Lehman Brothers Holdings Inc.	Unsecured	\$126,555.00
197	VIRAGH, ROBERT J. AND KATHERINE A. VIRAGH, AS TRUSTEES 4325 GULF OF MEXICO DRIVE, UNIT 601 LONGBOAT KEY, FL 34228	34636	09/23/2009	Lehman Brothers Holdings Inc.	Unsecured	\$163,967.65	Lehman Brothers Holdings Inc.	Unsecured	\$126,555.00

* - Indicates claim contains unliquidated and/or undetermined amounts

LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 281: EXHIBIT 1 - PROOFS OF CLAIM TO BE REDUCED AND ALLOWED

			ASSERTED				MODIFIED		
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
198	WEISBROD, LESLIE STEPPEL NIXON PEABODY LLP 437 MADISON AVENUE, 18TH FLOOR ATTN: ADAM B. GILBERT , ESQ. NEW YORK, NY 10022	2881	02/18/2009	Lehman Brothers Holdings Inc.	Unsecured	\$114,778.90	Lehman Brothers Holdings Inc.	Unsecured	\$88,588.50
199	WENDER, HERBERT & PENNEY 144 VINTAGE ISLE LANE PALM BEACH GARDENS, FL 33418- 4604	8965	08/21/2009	Lehman Brothers Holdings Inc.	Unsecured	\$183,307.80	Lehman Brothers Holdings Inc.	Unsecured	\$149,223.54
200	WERTENTEIL, IRA C/O CHESTER B. SALOMON, ESQ. BECKER, GLYNN, MELAMED & MUFFLY LLP 299 PARK AVE NEW YORK, NY 10171	22076	09/21/2009	Lehman Brothers Holdings Inc.	Unsecured	\$441,391.50	Lehman Brothers Holdings Inc.	Unsecured	\$403,978.85
201	WIENER, PAULETTE 166 MONTAGUE STREET BROOKLYN, NY 11201	32005	09/22/2009	Lehman Brothers Holdings Inc.	Unsecured	\$275,392.00	Lehman Brothers Holdings Inc.	Unsecured	\$224,185.60

LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 281: EXHIBIT 1 - PROOFS OF CLAIM TO BE REDUCED AND ALLOWED

			ASSERTED				MODIFIED		
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
202	WINFREY, GRANTHAM 869 MELVILLE AVENUE PALO ALTO, CA 94301 TRANSFERRED TO: WINFREY, GRANTHAM 869 MELVILLE AVENUE PALO ALTO, CA 94301 TRANSFERRED TO: WINFREY, GRANTHAM 869 MELVILLE AVENUE PALO ALTO, CA 94301	10212	09/03/2009	Lehman Brothers Holdings Inc.	Unsecured	\$90,793.30	Lehman Brothers Holdings Inc.	Unsecured	\$73,911.19
203	WITOVER, M. KENNETH 12 SABINE ROAD SYOSSET, NY 11791	15143	09/17/2009	Lehman Brothers Holdings Inc.	Unsecured	Undetermined	Lehman Brothers Holdings Inc.	Unsecured	\$67,956.26
204	WITTEN, RICHARD E. CHESTER B. SALOMON, ESQ. BECKER, GLYNN, MELAMED & MUFFLY LLP 299 PARK AVE NEW YORK, NY 10171	22075	09/21/2009	Lehman Brothers Holdings Inc.	Unsecured	\$1,869,953.80	Lehman Brothers Holdings Inc.	Unsecured	\$1,505,680.66
205	WOHLEBER, ROBERT 21 STARBOARD COURT MIRAMAR BEACH, FL 32550-4904	12216	09/14/2009	Lehman Brothers Holdings Inc.	Unsecured	\$65,590.15	Lehman Brothers Holdings Inc.	Unsecured	\$50,622.00
206	WOLITZER, STEVEN B 1185 PARK AVENUE APARTMENT 6A NEW YORK, NY 10128- 1309	26314	09/21/2009	Lehman Brothers Holdings Inc.	Unsecured	\$400,000.00	Lehman Brothers Holdings Inc.	Unsecured	\$309,775.54

* - Indicates claim contains unliquidated and/or undetermined amounts

LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 281: EXHIBIT 1 - PROOFS OF CLAIM TO BE REDUCED AND ALLOWED

			ASSERTED				MODIFIED		
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
207	WOLT, ETHAN 155 WEST 68TH STREET, APT 24B NEW YORK, NY 10023	1788	01/20/2009	Lehman Brothers Holdings Inc.	Unsecured	\$63,544.00	Lehman Brothers Holdings Inc.	Unsecured	\$50,622.00
208	WREN, DONALD D. 100 EVANS LN #115W LANTANA, FL 33462- 3301	1566	01/02/2009	Lehman Brothers Holdings Inc.	Unsecured	\$131,528.00	Lehman Brothers Holdings Inc.	Unsecured	\$112,092.80
209	YETNIKOFF, WALTER 181 EAST 90TH STREET - APT 24B NEW YORK, NY 10128- 2395	30454	09/22/2009	Lehman Brothers Holdings Inc.	Unsecured	\$98,377.50	Lehman Brothers Holdings Inc.	Unsecured	\$75,933.00
210	YOUNG, ROGER & BROPHY, PETER 11021 WINCOPIN CIRCLE, SUITE 450 COLUMBIA, MD 21044	18276	09/18/2009	Lehman Brothers Holdings Inc.	Unsecured	\$98,382.65*	Lehman Brothers Holdings Inc.	Unsecured	\$75,933.00
211	ZALTZMAN, LEON & NINA 348 CRESCENT DR FRANKLIN LAKES, NJ 07417	14854	09/17/2009	Lehman Brothers Holdings Inc.	Unsecured	\$91,653.90	Lehman Brothers Holdings Inc.	Unsecured	\$74,611.77
212	ZOREK, JEFFREY A. 689 SHUNPIKE ROAD GREEN VILLAGE, NJ 07935	14268	09/16/2009	Lehman Brothers Holdings Inc.	Unsecured	\$137,696.00	Lehman Brothers Holdings Inc.	Unsecured	\$112,092.80

* - Indicates claim contains unliquidated and/or undetermined amounts

LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 281: EXHIBIT 1 - PROOFS OF CLAIM TO BE REDUCED AND ALLOWED

			ASSERTED				MODIFIED		
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
213	ZWARENSTEIN & HIRMAND TRUST 54 MOUNT HAMILTON AVE LOS ALTOS, CA 94022- 2233 TRANSFERRED TO: ZWARENSTEIN & HIRMAND TRUST 54 MOUNT HAMILTON AVE LOS ALTOS, CA 94022- 2233 TRANSFERRED TO: ZWARENSTEIN & HIRMAND TRUST 54 MOUNT HAMILTON AVE LOS ALTOS, CA 94022- 2233	7323	08/04/2009	Lehman Brothers Holdings Inc.	Unsecured	\$65,590.15	Lehman Brothers Holdings Inc.	Unsecured	\$50,622.00
					TOTAL	\$193,152,422.64			
							TOTAL	\$113,881,260.12	

EXHIBIT L
(Proposed Order – ECF No. 27374)

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

.....	x	Chapter 11 Case No.
	:	
In re :	:	08-13555 (JMP)
	:	
LEHMAN BROTHERS HOLDINGS INC., et al.,	:	(Jointly Administered)
	:	
Debtors.	:	
.....	x	

**ORDER GRANTING DEBTORS' TWO HUNDRED EIGHTY-SECOND
OMNIBUS OBJECTION TO CLAIMS (LATE-FILED CLAIMS)**

Upon the two hundred eighty-second omnibus objection to claims, dated April 16, 2012 (the "Two Hundred Eighty-Second Omnibus Objection to Claims"),¹ of Lehman Brothers Holdings Inc. ("LBHI" and the "Plan Administrator"), as Plan Administrator under the Modified Third Amended Joint Chapter 11 Plan of Lehman Brothers Holdings Inc. and Its Affiliated Debtors (the "Plan"), in accordance with section 502 of title 11 of the United States Code (the "Bankruptcy Code"), Rule 3007 of the Federal Rules of Bankruptcy Procedure, and this Court's order approving procedures for the filing of omnibus objections to proofs of claim [Docket No. 6664], seeking disallowance and expungement of the Late-Filed Claims on the basis that they were filed after the General Bar Date or Securities Program Bar Date, as applicable, all as more fully described in the Two Hundred Eighty-Second Omnibus Objection to Claims; and due and proper notice of the Two Hundred Eighty-Second Omnibus Objection to Claims having been provided, and it appearing that no other or further notice need be provided; and the Court having found and determined that the relief sought in the Two Hundred Eighty-Second Omnibus

¹ Terms not defined herein shall have the meanings ascribed to them in the Two Hundred Eighty-Second Omnibus

Objection to Claims is in the best interests of the Debtors and their creditors, and that the legal and factual bases set forth in the Two Hundred Eighty-Second Omnibus Objection to Claims establish just cause for the relief granted herein; and after due deliberation and sufficient cause appearing therefor, it is

ORDERED that the relief requested in the Two Hundred Eighty-Second Omnibus Objection to Claims is granted to the extent provided herein; and it is further

ORDERED that pursuant to section 502(b) of the Bankruptcy Code, the claims listed on Exhibit 1 are disallowed and expunged in their entirety with prejudice; and it is further

ORDERED that this Order has no res judicata, estoppel, or other effect on the validity, allowance, or disallowance of, and all rights to object and defend on any basis are expressly reserved with respect to any claim listed on Exhibit A annexed to the Debtors' Two Hundred Eighty-Second Omnibus Objection to Claims that is not listed on Exhibit 1 annexed hereto; and it is further

ORDERED that this Court shall retain jurisdiction to hear and determine all matters arising from or related to this Order.

Dated: _____, 2012
New York, New York

UNITED STATES BANKRUPTCY JUDGE

EXHIBIT 1

IN RE: LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)**OMNIBUS OBJECTION 282: EXHIBIT 1- LATE-FILED CLAIMS**

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
1	ASHLEY, SHELDON AND MEREDITH 246-25 52ND AVENUE DOUGLASTON, NY 11362	08-13555 (JMP)	Lehman Brothers Holdings Inc.	03/26/2012	68067	\$25,000.00	Late-Filed Claim
2	BARNETT, DAVID L. 1106 S. CHASEWAY COURT BLOOMINGTON, IN 47401	08-13555 (JMP)	Lehman Brothers Holdings Inc.	03/13/2012	68047	\$39,686.50	Late-Filed Claim
3	CARROLL, JOHN 4A RADNOR ROAD HARROW MIDDLESEX, HA1 1RY UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	03/05/2012	67942	\$35,917.13	Late-Filed Claim
4	CATTOLICO, MICHAEL A. 15706 BOULDER MOUNTAIN ROAD POWAY, CA 92064	08-13555 (JMP)	Lehman Brothers Holdings Inc.	03/19/2012	68057	\$28,841.00	Late-Filed Claim
5	COMMONWEALTH OF MASSACHUSETTS DEPARTMENT OF REVENUE - BANKRUPTCY UNIT 100 CAMBRIDGE STREET, 7TH FLOOR P.O. BOX 9564 BOSTON, MA 02114-9564	08-13555 (JMP)	Lehman Brothers Holdings Inc.	03/08/2012	68039	\$2,037.18	Late-Filed Claim
6	FOWLER, WAYNE S. 42 6B STREET, BINH HUNG HOA B, BINH TAN DISTRICT, HO CHI MWH CITY - VIETNAM,		Lehman No Case Asserted/All Cases Asserted	03/23/2012	68066	\$19,315,750.00	Late-Filed Claim
7	GRECO, JO ANN 6360 HIGH CORNER RD BROOKSVILLE, FL 34602	08-13555 (JMP)	Lehman Brothers Holdings Inc.	03/21/2012	68064	\$12,500.00	Late-Filed Claim
8	LYNN A. PAKULLA REVOCABLE TRUST 9063 DUNLOGGIN RD ELLCOTT CITY, MD 21042		Lehman No Case Asserted/All Cases Asserted	03/19/2012	68055	\$19,758.44	Late-Filed Claim

IN RE: LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 282: EXHIBIT 1- LATE-FILED CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
9	MAYO, JAMIE 22 WORDSWORTH ROAD SHORT HILLS, NJ 07078	08-13555 (JMP)	Lehman Brothers Holdings Inc.	03/12/2012	68045	\$24,666.07	Late-Filed Claim
10	MITRA, SUBHASH C. 3404A GIRAR COURT KILLEEN, TX 76542		Lehman No Case Asserted/All Cases Asserted	03/19/2012	68058	\$4,906.00	Late-Filed Claim
11	STOCK MARKET INDEX INTERNATIONAL 29 BARTON ROAD LONDON, W14 9HB UNITED KINGDOM		Lehman No Case Asserted/All Cases Asserted	03/05/2012	67944	Undetermined	Late-Filed Claim
12	TEEUWEN, FJKS WLADIMIRLAAN 19 BUSSUM, BA 1404 NETHERLANDS		Lehman No Case Asserted/All Cases Asserted	03/12/2012	68046	\$76,045.61	Late-Filed Claim
13	TREMONTI, MARK C/O AKERMAN SENTERFITT 350 EAST LAS OLAS BLVD., 16TH FLR. FORT LAUDERDALE, FL 33301	08-13555 (JMP)	Lehman Brothers Holdings Inc.	03/12/2012	68044	\$700,000.00	Late-Filed Claim
14	VANDINA, MONICA 396 CLOVER PLACE HOLBROOK, NY 11741		Lehman No Case Asserted/All Cases Asserted	03/22/2012	68065	\$12,400.00	Late-Filed Claim
TOTAL						\$20,297,507.93	

EXHIBIT M
(Proposed Order – ECF No. 27375)

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

-----X
In re : **Chapter 11 Case No.**
 :
LEHMAN BROTHERS HOLDINGS INC., et al., : **08-13555 (JMP)**
 :
Debtors. : **(Jointly Administered)**
-----X

**ORDER GRANTING THE
TWO HUNDRED EIGHTY-THIRD OMNIBUS OBJECTION TO
CLAIMS (DUPLICATIVE OF INDENTURE TRUSTEE CLAIMS)**

Upon the two hundred eighty-third omnibus objection to claims, dated April 16, 2012 (the “Two Hundred Eighty-Third Omnibus Objection to Claims”),¹ of Lehman Brothers Holdings Inc. (“LBHI” and the “Plan Administrator”), as Plan Administrator under the Modified Third Amended Joint Chapter 11 Plan of Lehman Brothers Holdings Inc. and Its Affiliated Debtors (the “Plan”), in accordance with section 502(b) of title 11 of the United States Code (the “Bankruptcy Code”), Bankruptcy Rule 3007(d) and this Court’s order approving procedures for the filing of omnibus objections to proofs of claim [Docket No. 6664], seeking disallowance and expungement of the Duplicative of Indenture Trustee Claims on the grounds that such claims are substantively duplicative of the corresponding Indenture Trustee Claims, all as more fully described in the Two Hundred Eighty-Third Omnibus Objection to Claims; and due and proper notice of the Two Hundred Eighty-Third Omnibus Objection to Claims having been provided to (i) the U.S. Trustee; (ii) the Securities and Exchange Commission; (iii) the Internal Revenue Service; (iv) the United States Attorney for the Southern District of New York; (v) the claimants listed on Exhibit A attached to the Two Hundred Eighty-Third Omnibus Objection to Claims;

¹ Capitalized terms used herein and not otherwise defined herein shall have the meanings ascribed to such terms in the Two Hundred Eighty-Third Omnibus Objection to Claims.

and (vi) all other parties entitled to notice in accordance with the procedures set forth in the second amended order entered on June 17, 2010, governing case management and administrative procedures for these cases [Docket No. 9635]; and it appearing that no other or further notice need be provided; and the Court having found and determined that the relief requested in the Two Hundred Eighty-Third Omnibus Objection to Claims is in the best interests of LBHI, its estate, creditors, and all parties in interest and that the legal and factual bases set forth in the Two Hundred Eighty-Third Omnibus Objection to Claims establish just cause for the relief granted herein; and after due deliberation and sufficient cause appearing therefor, it is

ORDERED that the relief requested in the Two Hundred Eighty-Third Omnibus Objection to Claims is granted to the extent provided herein; and it is further

ORDERED that, pursuant to section 502(b) of the Bankruptcy Code, the claims listed on Exhibit 1 annexed hereto under the heading “*Claims to be Disallowed and Expunged*” (collectively, the “Duplicative of Indenture Trustee Claims”) are disallowed and expunged in with prejudice as set forth therein; and it is further

ORDERED that the claim listed on Exhibit 1 annexed hereto under the heading “*Surviving Claim*” (the “Indenture Trustee Claims”) will remain on the claims register subject to the Debtors’ rights to further object as set forth herein; and it is further

ORDERED that nothing in this Order or disallowance and expungement of the Duplicative of Indenture Trustee Claim constitutes any admission or finding with respect to the Indenture Trustee Claims, and the Plan Administrator’s rights to object to the Indenture Trustee Claim on any basis is preserved; and it is further

ORDERED that this Order has no res judicata, estoppel, or other effect on the validity, allowance, or disallowance of, and all rights to object and defend on any basis are

expressly reserved with respect to, (i) any claim listed on Exhibit A annexed to the Two Hundred Eighty-Third Omnibus Objection to Claims under the heading “*Claims to be Disallowed and Expunged*” that is not listed on Exhibit 1 annexed hereto and (ii) the Indenture Trustee Claims; and it is further

ORDERED that this Court shall retain jurisdiction to hear and determine all matters arising from or related to this Order.

Dated: _____, 2012
New York, New York

UNITED STATES BANKRUPTCY JUDGE

EXHIBIT 1

IN RE: LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 283: EXHIBIT 1 - DUPLICATIVE OF INDENTURE TRUSTEE CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED

SURVIVING CLAIMS

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	REASON
1	BURPEE, CHARLES MCNEIL 14596 JASON ST. CARMEL, IN 46033	08/17/2009		8487	\$15,104.00	BANK OF NEW YORK MELLON, AS INDENTURE TRUSTEE FOR CUSIP 52520B206 THE BANK OF NEW YORK ATTN: JOHN GUILIANO 101 BARCLAY STREET 8 WEST NEW YORK, NY 10286	09/21/2009	08-13555 (JMP)	22122	\$311,742,937.05	Duplicative of Indenture Trustee Claim
2	CITY EMPLOYEE WELFARE FUND LOCAL 3 IBEW MITCHEL B. CRANER, ESQ. 60 EAST 42ND STREET, SUITE 4700 NEW YORK, NY 10165	01/20/2009		1826	\$500,000.00	WILMINGTON TRUST COMPANY, AS INDENTURE TRUSTEE ATTN: JULIE J. BECKER 50 SOUTH SIXTH STREET, SUITE 1290, DROP CODE: 1700/MINNESOTA MINNEAPOLIS, MN 55402-1544	09/02/2009	08-13555 (JMP)	10082	\$48,783,940,671.27	Duplicative of Indenture Trustee Claim

IN RE: LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 283: EXHIBIT 1 - DUPLICATIVE OF INDENTURE TRUSTEE CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED

SURVIVING CLAIMS

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	REASON
3	CLOTHAKIS, LEONA 898 HILLCREST BOULEVARD MILLBRAE, CA 94030-2367	09/25/2009		34920	Undetermined	BANK OF NEW YORK MELLON, AS INDENTURE TRUSTEE FOR CUSIP 52520B206 THE BANK OF NEW YORK ATTN: JOHN GUILIANO 101 BARCLAY STREET 8 WEST NEW YORK, NY 10286	09/21/2009	08-13555 (JMP)	22122	\$311,742,937.05	Duplicative of Indenture Trustee Claim
4	COHEN, LAWRENCE J. AND LISA N. COHEN C/O DEUTSCH AND LIPNER 1325 FRANKLIN AVENUE SUITE 225 GARDEN CITY, NY 11530	08/17/2009	08-13555 (JMP)	8466	\$400,000.00	WILMINGTON TRUST COMPANY, AS INDENTURE TRUSTEE ATTN: JULIE J. BECKER 50 SOUTH SIXTH STREET, SUITE 1290, DROP CODE: 1700/MINNESOTA MINNEAPOLIS, MN 55402-1544	09/02/2009	08-13555 (JMP)	10082	\$48,783,940,671.27	Duplicative of Indenture Trustee Claim

IN RE: LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 283: EXHIBIT 1 - DUPLICATIVE OF INDENTURE TRUSTEE CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED

SURVIVING CLAIMS

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	REASON
5	CURTIS, JEANETTE R. 401 BURWASH, # 205 SAVOY, IL 61874	03/05/2012		67941	\$20,000.00	WILMINGTON TRUST COMPANY, AS INDENTURE TRUSTEE ATTN: JULIE J. BECKER 50 SOUTH SIXTH STREET, SUITE 1290, DROP CODE: 1700/MINNESOTA MINNEAPOLIS, MN 55402-1544	09/02/2009	08-13555 (JMP)	10082	\$48,783,940,671.27	Duplicative of Indenture Trustee Claim
6	JUDITH N. DAVIS REVOCABLE TRUST 160 EAST 72ND STREET NEW YORK, NY 10021	11/24/2008	08-13555 (JMP)	906	\$300,000.00	WILMINGTON TRUST COMPANY, AS INDENTURE TRUSTEE ATTN: JULIE J. BECKER 50 SOUTH SIXTH STREET, SUITE 1290, DROP CODE: 1700/MINNESOTA MINNEAPOLIS, MN 55402-1544	09/02/2009	08-13555 (JMP)	10082	\$48,783,940,671.27	Duplicative of Indenture Trustee Claim

IN RE: LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 283: EXHIBIT 1 - DUPLICATIVE OF INDENTURE TRUSTEE CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED

SURVIVING CLAIMS

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	REASON
7	MARKELL, RICHARD A. 14 TALLTREE ROAD NEW ROCHELLE, NY 10804	08/28/2009		9596 ¹	Undetermined	BANK OF NEW YORK MELLON, THE, AS INDENTURE TRUSTEE FOR CUSIP 52519Y209 ATTN: JOHN GUILIANO 101 BARCLAY STREET, 8 WEST NEW YORK, NY 10286	09/21/2009	08-13555 (JMP)	21805	\$314,207,499.10	Duplicative of Indenture Trustee Claim
8	SAFRA NATIONAL BANK OF NEW YORK AS CUSTODIAN FOR ITS CLIENTS 546 FIFTH AVENUE NEW YORK, NY 10036	06/01/2009	08-13555 (JMP)	4703 ²	\$550,000.00	WILMINGTON TRUST COMPANY, AS INDENTURE TRUSTEE ATTN: JULIE J. BECKER 50 SOUTH SIXTH STREET, SUITE 1290, DROP CODE: 1700/MINNESOTA MINNEAPOLIS, MN 55402-1544	09/02/2009	08-13555 (JMP)	10082	\$48,783,940,671.27	Duplicative of Indenture Trustee Claim
TOTAL					\$1,785,104.00*						

¹ The Two Hundred and Eighty-Third Omnibus Objection to Claims is only seeking to expunge the portion of the Claim No. 9596 that relates to the note with CUSIP 52519Y209, and does not have any effect on any other portion of Claim No. 9596

² The Two Hundred and Eighty-Third Omnibus Objection to Claims is only seeking to expunge the portions of the Claim No. 4703 that relate to the notes with CUSIPs 022662635, 52519FER8, 52517PU41, and 034952370, and does not have any effect on any other portion of Claim No. 4703

EXHIBIT N
(Proposed Order – ECF No. 27377)

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

-----X
In re : **Chapter 11 Case No.**
: **LEHMAN BROTHERS HOLDINGS INC., et al.,** : **08-13555 (JMP)**
: **Debtors.** : **(Jointly Administered)**
-----X

**ORDER GRANTING THE
TWO HUNDRED EIGHTY-FOURTH OMNIBUS OBJECTION TO
CLAIMS (TO RECLASSIFY PROOFS OF CLAIM AS EQUITY INTERESTS)**

Upon the two hundred eighty-fourth omnibus objection to claims, dated April 16, 2012 (the “Two Hundred Eighty-Fourth Omnibus Objection to Claims”),¹ of Lehman Brothers Holdings Inc. (“LBHI” and the “Plan Administrator”), as Plan Administrator under the Modified Third Amended Joint Chapter 11 Plan of Lehman Brothers Holdings Inc. and Its Affiliated Debtors (the “Plan”), in accordance with section 502(b) of title 11 of the United States Code (the “Bankruptcy Code”), Bankruptcy Rule 3007(d) and this Court’s order approving procedures for the filing of omnibus objections to proofs of claim [Docket No. 6664], seeking to reclassify Stock Claims as equity interests, all as more fully described in the Two Hundred Eighty-Fourth Omnibus Objection to Claims; and due and proper notice of the Two Hundred Eighty-Fourth Omnibus Objection to Claims having been provided to (i) the U.S. Trustee; (ii) the Securities and Exchange Commission; (iii) the Internal Revenue Service; (iv) the United States Attorney for the Southern District of New York; (v) the claimants listed on Exhibit A attached to the Two Hundred Eighty-Fourth Omnibus Objection to Claims; and (vi) all

¹ Capitalized terms used herein and not otherwise defined herein shall have the meanings ascribed to such terms in the Two Hundred Eighty-Fourth Omnibus Objection to Claims.

other parties entitled to notice in accordance with the procedures set forth in the second amended order entered on June 17, 2010, governing case management and administrative procedures for these cases [Docket No. 9635]; and it appearing that no other or further notice need be provided; and the Court having found and determined that the relief requested in the Two Hundred Eighty-Fourth Omnibus Objection to Claims is in the best interests of LBHI, its estate, creditors, and all parties in interest and that the legal and factual bases set forth in the Two Hundred Eighty-Fourth Omnibus Objection to Claims establish just cause for the relief granted herein; and after due deliberation and sufficient cause appearing therefor, it is

ORDERED that the relief requested in the Two Hundred Eighty-Fourth Omnibus Objection to Claims is granted to the extent provided herein; and it is further

ORDERED that the claims listed on Exhibit 1 annexed hereto are hereby reclassified as equity interests and have the same priority as, and no greater priority than, common stock interests in LBHI as set forth in Exhibit 1; and it is further

ORDERED that this Order has no res judicata, estoppel, or other effect on the validity, allowance, or disallowance of, and all rights to object and defend on any basis are expressly reserved with respect to, any claim listed on Exhibit A annexed to the Two Hundred Eighty-Fourth Omnibus Objection to Claims that is not listed on Exhibit 1 annexed hereto; and it is further

ORDERED that this Court shall retain jurisdiction to hear and determine
all matters arising from or related to this Order.

Dated: _____, 2012
New York, New York

UNITED STATES BANKRUPTCY JUDGE

EXHIBIT 1

IN RE: LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 284: EXHIBIT 1 - PROOFS OF CLAIM TO BE RECLASSIFIED AS EQUITY INTERESTS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
1	DAICHI JAPAN CORPORATION ROOM 212 2/F METRO CENTRE 1 32 LAM KING STREET KOWLOON BAY KOWLOON, HONG KONG	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	33217	\$196,065.00
2	PAUL, SUSANNE 7901 BRICKLEBUSH COVE AUSTIN, TX 78750		Lehman No Case Asserted/All Cases Asserted	03/01/2012	67936	\$25,000.00
3	SHEN, JIANSHENG JENSEN 8502 HORNWOOD DR. HOUSTON, TX 77036	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/29/2009	35437	\$8,002.50
4	STEMAR SALES C/O BRYANT BRAMSON 1 WOOD AVENUE, PH2 WEST MOUNT, QC H3Z 3C5 CANADA	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/08/2009	10627	\$7,241.83
					TOTAL	\$236,309.33

EXHIBIT O
(Proposed Order – ECF No. 27379)

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

-----X
In re : **Chapter 11 Case No.**
 :
LEHMAN BROTHERS HOLDINGS INC., et al., : **08-13555 (JMP)**
 :
Debtors. : **(Jointly Administered)**
-----X

**ORDER GRANTING TWO HUNDRED AND EIGHTY FIFTH
OMNIBUS OBJECTION TO CLAIMS (DUPLICATIVE CLAIMS)**

Upon the two hundred eighty-fifth omnibus objection to claims, dated April 16, 2012 (the “Two Hundred Eighty-Fifth Omnibus Objection to Claims”),¹ of Lehman Brothers Holdings Inc. (“LBHI” and the “Plan Administrator”), as Plan Administrator under the Modified Third Amended Joint Chapter 11 Plan of Lehman Brothers Holdings Inc. and Its Affiliated Debtors (the “Plan”), in accordance with section 502(b) of title 11 of the United States Code (the “Bankruptcy Code”), Rule 3007(d) of the Federal Rules of Bankruptcy Procedure, and this Court’s order approving procedures for the filing of omnibus objections to proofs of claim [Docket No. 6664], seeking disallowance and expungement of the Duplicative Claims on the grounds that such claims are duplicative of the corresponding Surviving Claims, either exactly or in substance, all as more fully described in the Two Hundred Eighty-Fifth Omnibus Objection to Claims; and due and proper notice of the Two Hundred Eighty-Fifth Omnibus Objection to Claims having been provided to (i) the U.S. Trustee; (ii) the Securities and Exchange Commission; (iii) the Internal Revenue Service; (iv) the United States Attorney for the Southern District of New York; (v) the claimants listed on Exhibit A attached to the Two Hundred Eighty-Fifth Omnibus Objection to Claims; and (vi) all other parties entitled to notice in accordance

¹ Capitalized terms used herein and not otherwise defined herein shall have the meanings ascribed to such terms in the Two Hundred Eighty-Fifth Omnibus Objection to Claims.

with the procedures set forth in the second amended order entered on June 17, 2010 governing case management and administrative procedures for these cases [Docket No. 9635]; and it appearing that no other or further notice need be provided; and the Court having found and determined that the relief sought in the Two Hundred Eighty-Fifth Omnibus Objection to Claims is in the best interests of the Chapter 11 Estates, their creditors, and all parties in interest and that the legal and factual bases set forth in the Two Hundred Eighty-Fifth Omnibus Objection to Claims establish just cause for the relief granted herein; and after due deliberation and sufficient cause appearing therefor, it is

ORDERED that the relief requested in the Two Hundred Eighty-Fifth Omnibus Objection to Claims is granted to the extent provided herein; and it is further

ORDERED that, pursuant to section 502(b) of the Bankruptcy Code, the claims listed on Exhibit 1 annexed hereto under the heading “*Claims to be Disallowed and Expunged*” (collectively, the “Duplicative Claims”) are disallowed and expunged in their entirety with prejudice; and it is further

ORDERED that the claims listed on Exhibit 1 annexed hereto under the heading “*Surviving Claims*” (collectively, the “Surviving Claims”) will remain on the claims register subject to the Plan Administrator’s right to object as set forth herein; and it is further

ORDERED that all information included on and all documentation filed in support of any Duplicative Claims, including, but not limited to, derivative and guarantee questionnaires and supporting documentation, shall be treated as having been filed in support of the corresponding Surviving Claims; and it is further

ORDERED that nothing in this Order or the disallowance and expungement of the Duplicative Claims constitutes any admission or finding with respect to any of the Surviving

Claims, and the Plan Administrator's rights to object to the Surviving Claims on any basis are preserved; and it is further

ORDERED that this Order has no res judicata, estoppel, or other effect on the validity, allowance, or disallowance of, and all rights to object and defend on any basis are expressly reserved with respect to, (i) any claim listed on Exhibit A annexed to the Two Hundred Eighty-Fifth Omnibus Objection to Claims under the heading "*Claims to be Disallowed and Expunged*" that is not listed on Exhibit 1 annexed hereto and (ii) any Surviving Claim; *provided, however*, that if the Court subsequently orders that a Surviving Claim is not appropriately duplicative of the corresponding Duplicative Claim, then the claims agent shall be authorized and directed to immediately reinstate such Duplicative Claim in these chapter 11 cases (the "Reinstated Claim"), and the rights of all interested parties with respect to the Reinstated Claim shall be expressly reserved; and it is further

ORDERED that this Court shall retain jurisdiction to hear and determine all matters arising from or related to this Order.

Dated: _____, 2012
New York, New York

UNITED STATES BANKRUPTCY JUDGE

EXHIBIT 1

IN RE: LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 285: EXHIBIT 1 - DUPLICATIVE CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED

SURVIVING CLAIMS

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
1	AVIVA LIFE & ANNUITY CO. F/K/A AMERICAN INVESTORS LIFE INSURANCE CO., INC. C/O AVIVA INVESTORS NORTH AMERICA, INC., ATTN: SHANI HATFIELD 699 WALNUT STREET, SUITE 17000 DES MOINES, IA 50309	12/22/2011	08-13555 (JMP)	67813	\$2,209,112.25	AMERICAN INVESTORS LIFE INSURANCE CO., INC. N/K/A AVIVA LIFE ANNUITY CO. C/O AVIVA IVESTORS NORTH AMERICA, INC. 699 WALNUT STREET, SUITE 1700 DES MOINES, IA 50309	12/16/2009	08-13555 (JMP)	65963	\$2,209,112.25
2	FENG GUOMING 3575, CAO AN GONG LU SHANGHAI, PRC 201812 CHINA	11/04/2009	08-13555 (JMP)	64579	\$410,000.00*	FENG GUOMING 3575, CAO AN GONG LU SHANGHAI, PRC 201812 CHINA	11/02/2009	08-13555 (JMP)	61320	\$224,570.03
3	LEHMAN BROTHERS REAL ESTATE MEZZANINE CAPITAL PARTNERS LP ATTN: JOHN PRETE AND GABRIEL WILLEY 280 PARK AVENUE, 35TH FLOOR NEW YORK, NY 10017	03/05/2012	08-13555 (JMP)	67945	Undetermined	LEHMAN BROTHERS REAL ESTATE MEZZANINE CAPITAL PARTNERS LP ATTN: RODOLPHO AMBOSS AND JI YEONG CHU 1330 AVENUE OF THE AMERICAS, 12TH FLOOR NEW YORK, NY 10019	03/05/2012	08-13555 (JMP)	68031	Undetermined

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 285: EXHIBIT 1 - DUPLICATIVE CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED

SURVIVING CLAIMS

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
4	TOGEL, SILVIA AND SILVIA NATASCHA ZIEHRERGASSE 15 KLOSTERNEUBURG, 3400 AUSTRIA	03/05/2012	08-13555 (JMP)	67943	\$17,172.00	KONSTANTIN, DI DR., & TOGEL, SILVIA, MAG. ZIEHRERGASSE 15 KLOSTERNEUBURG, 3400 AUSTRIA	10/22/2009	08-13555 (JMP)	43553	\$17,029.27
TOTAL					\$2,636,284.25					

EXHIBIT P
(Proposed Order – ECF No. 27382)

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

-----X
In re : **Chapter 11 Case No.**
 :
LEHMAN BROTHERS HOLDINGS INC., et al., : **08-13555 (JMP)**
 :
Debtors. : **(Jointly Administered)**
-----X

**ORDER GRANTING TWO HUNDRED EIGHTY-SIXTH
OMNIBUS OBJECTION TO CLAIMS (ASSIGNED CONTRACT CLAIMS)**

Upon the two hundred eighty-sixth omnibus objection to claims, dated April 16, 2012 (the “Two Hundred Eighty-Sixth Omnibus Objection to Claims”),¹ of Lehman Brothers Holdings Inc. (“LBHI” and the “Plan Administrator”), as Plan Administrator under the Modified Third Amended Joint Chapter 11 Plan of Lehman Brothers Holdings Inc. and Its Affiliated Debtors (the “Plan”) for certain entities in the above-referenced chapter 11 cases (the “Chapter 11 Estates”), pursuant to section 502(b) of title 11 of the United States Code (the “Bankruptcy Code”), Rule 3007(d) of the Federal Rules of Bankruptcy Procedure, and this Court’s order approving procedures for the filing of omnibus objections to proofs of claim [ECF No. 6664] (the “Procedures Order”), seeking disallowance and expungement of the Assigned Contract Claims on the grounds that they assert claims related to contracts for which the Chapter 11 Estates do not have liability, all as more fully described in the Two Hundred Eighty-Sixth Omnibus Objection to Claims; and due and proper notice of the Two Hundred Eighty-Sixth Omnibus Objection to Claims having been provided to (i) the U.S. Trustee; (ii) the Securities and Exchange Commission; (iii) the Internal Revenue Service; (iv) the United States Attorney for the Southern District of New York; (v) the claimants listed on Exhibit A attached to the Two

¹ Capitalized terms used herein and not otherwise defined herein shall have the meanings ascribed to such terms in the Two Hundred Eighty-Sixth Omnibus Objection to Claims.

Hundred Eighty-Sixth Omnibus Objection to Claims; and (vi) all other parties entitled to notice in accordance with the procedures set forth in the second amended order entered on June 17, 2010 governing case management and administrative procedures for these cases [ECF No. 9635]; and it appearing that no other or further notice need be provided; and the Court having found and determined that the relief sought in the Two Hundred Eighty-Sixth Omnibus Objection to Claims is in the best interests of the Chapter 11 Estates, their creditors, and all parties in interest and that the legal and factual bases set forth in the Two Hundred Eighty-Sixth Omnibus Objection to Claims establish just cause for the relief granted herein; and after due deliberation and sufficient cause appearing therefor, it is

ORDERED that the relief requested in the Two Hundred Eighty-Sixth Omnibus Objection to Claims is granted to the extent provided herein; and it is further

ORDERED that, pursuant to section 502(b) of the Bankruptcy Code, the claims listed on Exhibit 1 annexed hereto (collectively, the “Assigned Contract Claims”) are disallowed and expunged in their entirety with prejudice; and it is further

ORDERED that the Plan Administrator has withdrawn without prejudice the Two Hundred Eighty-Sixth Omnibus Objection to Claims with respect to the claim listed on Exhibit 2 hereto; and it is further

ORDERED that the Plan Administrator has adjourned to June 28, 2012 (or as may be further adjourned by the Plan Administrator) the Two Hundred Eighty-Sixth Omnibus Objection to Claims with respect to the claim listed on Exhibit 3 annexed hereto; and it is further

ORDERED that this Order has no res judicata, estoppel, or other effect on the validity, allowance, or disallowance of, and all rights to object and defend on any basis are expressly reserved with respect to, any claim listed on Exhibit A annexed to the Two Hundred

Eighty-Sixth Omnibus Objection to Claims that is not listed on Exhibit 1 annexed hereto; and it is further

ORDERED that this Court shall retain jurisdiction to hear and determine all matters arising from or related to this Order.

Dated: _____, 2012
New York, New York

UNITED STATES BANKRUPTCY JUDGE

EXHIBIT 1

IN RE: LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 286: EXHIBIT 1 - ASSIGNED CONTRACT CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
1	ALLTELL INFORMATION SERVICES, INC. N/K/A FIDELITY NATIONAL INFORMATION SERVICES, INC. 601 RIVERSIDE AVENUE, T/2 JACKSONVILLE, FL 32204	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	25657	\$26,120.00
2	ALLTELL INFORMATION SERVICES, INC. N/K/A FIDELITY NATIONAL INFORMATION SERVICES, INC. 601 RIVERSIDE AVENUE, T/2 JACKSONVILLE, FL 32204	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	25658	\$281,150.00
3	ALLTELL INFORMATION SERVICES, INC. N/K/A FIDELITY NATIONAL INFORMATION SERVICES, INC. 601 RIVERSIDE AVENUE, T/2 JACKSONVILLE, FL 32204	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	25659	\$129,800.00
4	DATA INC. 72 SUMMIT AVE. MONTAVALA, NJ 07645	08-13555 (JMP)	Lehman Brothers Holdings Inc.	10/01/2009	35883	\$5,400.00
5	GLOBAL COAL LIMITED ENERGY HOUSE 9 KING STREET LONDON, EC2V 8EA UNITED KINGDOM	08-13885 (JMP)	Lehman Brothers Commodity Services Inc.	10/22/2008	337	\$14,100.00
6	GREYWARE AUTOMATION PRODUCTS, INC. 308 ORIOLE CT MURPHY, TX 75094	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/24/2008	17	\$20,460.00
7	IESMARTSYSTEMS, LLC C/O JOSHUA W. WOLFSHOHL PORTER & HEDGES, L.L.P. 1000 MAIN STREET, 36TH FLOOR HOUSTON, TX 77002	08-13555 (JMP)	Lehman Brothers Holdings Inc.	04/21/2009	3873	\$101,240.84*

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 286: EXHIBIT 1 - ASSIGNED CONTRACT CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
8	IM2 CONSULTING / RAINMAKER GROUP LLC ATTN BRIAN C WINTERS 230 PARK AVENUE SUITE 1000 NEW YORK, NY 10169	08-13555 (JMP)	Lehman Brothers Holdings Inc.	10/01/2008	67	\$304,000.00
9	INTERNATIONAL SOS ASSISTANCE INC. 3600 HORIZON BOULEVARD SUITE 300 TREVOSSE, PA 19053	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/29/2008	48	\$4,000.00
10	KELNARD ATTN:SHELDON NEIL 38-26 TENTH ST LONG ISLAND CITY, NY 11101	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	30425	\$1,652.11
11	LCM COMMODITIES LLC 445 PARK AVE FL 16 NEW YORK, NY 10022-8618	08-13888 (JMP)	Lehman Brothers Special Financing Inc.	10/13/2008	169	\$480.00
12	LCM COMMODITIES LLC 445 PARK AVE FL 16 NEW YORK, NY 10022-8618	08-13885 (JMP)	Lehman Brothers Commodity Services Inc.	10/13/2008	170	\$35,190.00
13	MCLARTY ASSOCIATES PAUL HART, CFO 8028 CANTRELL ROAD, SUITE 201 LITTLE ROCK, AR 72227	08-13555 (JMP)	Lehman Brothers Holdings Inc.	12/09/2008	1256	\$100,000.00
14	RIDGE TECHNOLOGIES, INC. ATTN: THOMAS RIDGEWAY, PRESIDENT 1111 SECAUCUS ROAD SECAUCUS, NJ 07094	08-13555 (JMP)	Lehman Brothers Holdings Inc.	10/01/2008	66	\$79,348.00
15	TALKPOINT HOLDINGS, LLC 100 WILLIAM STREET, 9TH FLOOR NEW YORK, NY 10038	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/23/2008	9	\$70,225.00

IN RE: LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 286: EXHIBIT 1 - ASSIGNED CONTRACT CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
16	VALTERA CORPORATION ATTN: LEGAL DEPT. 1701 GOLF ROAD, TOWER 2-1100 ROLLING MEADOWS, IL 60008	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/26/2008	38	\$44,941.00
					TOTAL	\$1,218,106.95

EXHIBIT 2

IN RE: LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 286: EXHIBIT 2 - ASSIGNED CONTRACT CLAIMS - WITHDRAWN OBJECTIONS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
1	NEW YORK MERCANTILE EXCHANGE, INC ATTN: LISA A DUNSKY DIRECTO AND ASSOCIATE GENERAL COUNSEL CME GROUP INC. 20 S WACKER DRIVE CHICAGO, IL 60606	08-13885 (JMP)	Lehman Brothers Commodity Services Inc.	09/10/2009	11304	Undetermined
TOTAL						\$0.00

EXHIBIT 3

IN RE: LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 286: EXHIBIT 3 - ASSIGNED CONTRACT CLAIMS - ADJOURNED OBJECTIONS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
1	AKF ENGINEERS LLP (F/K/A ATKINSON KOVEN FEINBERG ENGINEERS, LLP) ROBERT L'INSALATA 1501 BROADWAY, SUITE 700 NEW YORK, NY 10036	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/10/2009	11335	\$45,678.62
TOTAL						\$45,678.62

EXHIBIT Q
(Proposed Order – ECF No. 27385)

Hundred Eighty Seventh Objection to Claims establish just cause for the relief granted herein;
and after due deliberation and sufficient cause appearing therefor, it is

ORDERED that the relief requested in the Two Hundred Eighty Seventh
Objection to Claims is granted to the extent provided herein; and it is further

ORDERED that pursuant to section 502(b) of the Bankruptcy Code, the claims
listed on Exhibit 1 annexed hereto are disallowed and expunged in their entirety with prejudice;
and it is further

ORDERED that this Order has no res judicata, estoppel, or other effect on the
validity, allowance, or disallowance of, and all rights to object and defend on any basis are
expressly reserved with respect to any claim listed on Exhibit A annexed to the Two Hundred
Eighty Seventh Objection to Claims that is not listed on Exhibit 1 annexed hereto; and it is
further

ORDERED that this Court shall retain jurisdiction to hear and determine all
matters arising from or related to this Order.

Dated: _____, 2012
New York, New York

UNITED STATES BANKRUPTCY JUDGE

EXHIBIT 1

IN RE: LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 287: EXHIBIT 1 - NO LIABILITY CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
1	CA INC. ATTENTION: ROBERT AUSTEN ONE CA PLAZA ISLANDIA, NY 11792	08-13555 (JMP)	Lehman Brothers Holdings Inc.	04/17/2009	3806	\$394,163.00
2	CAMBIUM MANAGEMENT INC C/O FALCON CLIFF PALACE ROAD DOUGLAS, IM2 4LB UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	33146	\$389,618.00
3	CQG, INC. ATTN: BILLING 1050 17TH ST., SUITE 2000 DENVER, CO 80265	08-13555 (JMP)	Lehman Brothers Holdings Inc.	10/14/2008	181	\$5,123.16
4	JOHNSON CONTROLS INC ATTN: BRIAN WILDERMAN M-72 507 E MICHIGAN ST MILWAUKEE, WI 53202	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/26/2008	35	\$4,239.63
5	OUTTASK LLC (WHOLY-OWNED SUBSIDIARY OF CONCUR TECHNOLOGIES INC) ATTN LEGAL DEPARTMENT 18400 NE UNION HILL ROAD REDMOND, WA 98052	08-13555 (JMP)	Lehman Brothers Holdings Inc.	10/22/2008	360	\$64,656.87
6	STONE & MCCARTHY RESEARCH ASSOCIATES, INC. 518 BUSINESS PARK DR CN 845 PRINCETON, NJ 08542	08-13555 (JMP)	Lehman Brothers Holdings Inc.	06/08/2009	4808	\$1,035.00
7	TRI-STAR DESIGN, INC 63 SOUTH ST STE 275 HOPKINTON, MA 01748-2239	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/23/2008	7	\$288,000.00
					TOTAL	\$1,146,835.66

* - Indicates claim contains unliquidated and/or undetermined amounts

EXHIBIT R
(Proposed Order – ECF No. 27397)

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

-----X
In re : **Chapter 11 Case No.**
 :
LEHMAN BROTHERS HOLDINGS INC., et al., : **08-13555 (JMP)**
 :
Debtors. : **(Jointly Administered)**
-----X

**ORDER GRANTING THE
TWO HUNDRED EIGHTY-EIGHTH OMNIBUS
OBJECTION TO CLAIMS (NO LIABILITY CLAIMS)**

Upon the two hundred eighty-eighth omnibus objection to claims, dated April 17, 2012 (the “Two Hundred Eighty-Eighth Omnibus Objection to Claims”),¹ of Lehman Brothers Holdings Inc. (“LBHI” and the “Plan Administrator”), as Plan Administrator under the Modified Third Amended Joint Chapter 11 Plan of Lehman Brothers Holdings Inc. and Its Affiliated Debtors (the “Plan”), pursuant to section 502 of title 11 of the United States Code (the “Bankruptcy Code”), Rule 3007 of the Federal Rules of Bankruptcy Procedure, and this Court’s order approving procedures for the filing of omnibus objections to proofs of claim [Docket No. 6664], seeking disallowance and expungement of the No Liability Claims on the basis that LBHI has no liability for such claims, all as more fully described in the Two Hundred Eighty-Eighth Omnibus Objection to Claims; and due and proper notice of the Two Hundred Eighty-Eighth Omnibus Objection to Claims having been provided, and it appearing that no other or further notice need be provided; and the Court having found and determined that the relief requested in the Two Hundred Eighty-Eighth Omnibus Objection to Claims is in the best interests of LBHI, its estate, creditors, and all parties in interest and that the legal and factual bases set forth in the

¹ Terms not defined herein shall have the same meaning ascribed to them in the Two Hundred Eighty-Eighth Omnibus Objection to Claims.

Two Hundred Eighty-Eighth Omnibus Objection to Claims establish just cause for the relief granted herein; and after due deliberation and sufficient cause appearing therefor, it is

ORDERED that the relief requested in the Two Hundred Eighty-Eighth Omnibus Objection to Claims is granted to the extent provided herein; and it is further

ORDERED that pursuant to section 502(b) of the Bankruptcy Code, the claims listed on Exhibit 1 annexed hereto are disallowed and expunged in their entirety with prejudice; and it is further

ORDERED that the hearing on the Two Hundred Eighty-Eighth Omnibus Objection to Claims is adjourned *sine die* with respect to the claims listed on Exhibit 2 annexed hereto; and it is

ORDERED that the Court-appointed claims agent is authorized to modify the claims register to reflect this order; and it is further

ORDERED that this Order has no res judicata, estoppel, or other effect on the validity, allowance, or disallowance of, and all rights to object and defend on any basis are expressly reserved with respect to any claim listed on Exhibit A annexed to the Two Hundred Eighty-Eighth Omnibus Objection to Claims that is not listed on Exhibit 1 annexed hereto; and it is further

ORDERED that this Court shall retain jurisdiction to hear and determine all matters arising from or related to this Order.

Dated: _____, 2012
New York, New York

UNITED STATES BANKRUPTCY JUDGE

EXHIBIT 1

IN RE LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 288: EXHIBIT 1 - NO LIABILITY CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
1	ALTIDOR, FRITZNER L. 514 UNION ST LINDEN, NJ 07036	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	29299	\$10,500.00
2	BARBUZZA, SALVATORE V. 3802 BEECHWOOD PLACE SEAFORD, NY 11783	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	26411	\$77,000.00
3	BASS, BRADLEY 110 E DELAWARE PL APT 804 CHICAGO, IL 60611-1485	08-13555 (JMP)	Lehman Brothers Holdings Inc.	11/09/2009	65219	\$38,771.10
4	BESS, DONNA E 1777 GRAND CONCOURSE #4E BRONX, NY 10453	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	26345	\$12,053.00
5	BRODERICK, MARCIA A PO BOX 155 MORRILL, NE 69358-0155	08-13555 (JMP)	Lehman Brothers Holdings Inc.	08/10/2009	7896	\$10,000.00
6	CHERNINA, DARYA 2780 WEST 5TH ST. APT. 2J BROOKLYN, NY 11224	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	31290	\$20,530.74
7	COHEN, MICHAEL C 9 MEADOW WOODS ROAD LAKE SUCCESS, NY 11020	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	30003	\$20,000.00
8	GABBAY, MARK HOUSE 11 51-55 DEEP WATER BAY ROAD HONG KONG	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/10/2009	11077	\$24,842.00
9	GARG, SANDEEP 35 E 12TH ST APT 2C NEW YORK, NY 10003-4630	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/17/2009	15686	\$405,288.00
10	GERAGHTY, RONALD J. 17 BRANDYWINE LANE COLTS NECK, NJ 07722		Lehman No Case Asserted/All Cases Asserted	09/18/2009	17076	\$950,000.00

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 288: EXHIBIT 1 - NO LIABILITY CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
11	HOY, ROBERT J. 6 TOWHEE HILL LN YORK, ME 03909-1383	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	28224	\$55,250.00*
12	KLANG, LINDA 21 MONROE STREET LYNBROOK, NY 11563	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	26344	\$26,389.00
13	KOZLOV, ANATOLY 82 ACORN ST STATEN ISLAND, NY 10306-3917	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	26259	\$9,519.00
14	KOZLOV, ANATOLY 82 ACORN STREET STATEN ISLAND, NY 10306	08-13555 (JMP)	Lehman Brothers Holdings Inc.	11/23/2011	67741	\$123,750.01
15	LI, CYNTHIA 2 CUESTA DR APT 2 LOS ALTOS, CA 94022-3938	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/14/2009	12365	\$5,000.00
16	LILL, EDWARD J. 415 L'AMBIANCE DRIVE UNIT 404 LONGBOAT KEY, FL 34228		Lehman No Case Asserted/All Cases Asserted	07/15/2009	5343	\$3,889,728.69
17	MURPHY, PAT 71 HAYES STREET GARDEN CITY, NY 11530	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/18/2009	17258	\$45,000.00
18	O'BRIEN, BARRY J 22 MEADOWBROOK ROAD SHORT HILLS, NJ 07078-3316	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	29922	\$76,158.00
19	O'BRIEN, BARRY J 22 MEADOWBROOK ROAD SHORT HILLS, NJ 07078-3316	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	32450	\$6,500.00
20	PIPKIN, GREGORY 11227 SMITHDALE RD HOUSTON, TX 77024	08-13555 (JMP)	Lehman Brothers Holdings Inc.	05/13/2009	4275	\$440,000.00

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 288: EXHIBIT 1 - NO LIABILITY CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
21	PIPKIN, GREGORY 11227 SMITHDALE RD HOUSTON, TX 77024	08-13555 (JMP)	Lehman Brothers Holdings Inc.	07/22/2010	66960	\$439,000.00
22	SHAUGHNESSY, JOHN C 11 BUTLER HILL ROAD NORTH SOMERS, NY 10589-2410	08-13555 (JMP)	Lehman Brothers Holdings Inc.	11/07/2011	67712	\$150,000.00
23	TANG, NORAH 100 BEEKMAN ST #14L NEW YORK, NY 10038	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	26340	\$9,625.00
					TOTAL	\$6,844,904.54

* - Indicates claim contains unliquidated and/or undetermined amounts

EXHIBIT 2

IN RE LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 288: EXHIBIT 2 - NO LIABILITY CLAIMS - ADJOURNED OBJECTIONS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
1	BELK IV, SAMUEL E. WARREN J. MARTIN, ESQ. PORZIO BROMBERG & NEWMAN, P.C. 100 SOUTHGATE PARKWAY MORRISTOWN, NJ 07962	08-13555 (JMP)	Lehman Brothers Holdings Inc.	02/25/2009	3015	\$300,928.59
2	LOCKE, RICHARD S. 145 HAWTHORNE AVENUE LARKSPUR, CA 94939	08-13555 (JMP)	Lehman Brothers Holdings Inc.	08/26/2009	9581	\$550,000.00
3	SCHOENHERR, CHARLES 41 BROAD BROOK LANE STAMFORD, CT 06907	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/15/2009	12945	\$149,904.00
					TOTAL	\$1,000,832.59

* - Indicates claim contains unliquidated and/or undetermined amounts

EXHIBIT S
(Proposed Order – ECF No. 27398)

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

-----X
In re : **Chapter 11 Case No.**
 :
LEHMAN BROTHERS HOLDINGS INC., et al., : **08-13555 (JMP)**
 :
 :
Debtors. : **(Jointly Administered)**
-----X

**ORDER GRANTING THE
TWO HUNDRED EIGHTY-NINTH OMNIBUS
OBJECTION TO CLAIMS (PARTNERSHIP INTEREST CLAIMS)**

Upon the two hundred eighty-ninth omnibus objection to claims, dated April 17, 2012 (the “Two Hundred Eighty-Ninth Omnibus Objection to Claims”),¹ of Lehman Brothers Holdings Inc. (“LBHI” and the “Plan Administrator”), as Plan Administrator under the Modified Third Amended Joint Chapter 11 Plan of Lehman Brothers Holdings Inc. and Its Affiliated Debtors (the “Plan”), pursuant to section 502 of title 11 of the United States Code (the “Bankruptcy Code”), Rule 3007 of the Federal Rules of Bankruptcy Procedure, and this Court’s order approving procedures for the filing of omnibus objections to proofs of claim [Docket No. 6664], seeking disallowance and expungement of the No Liability Claims on the basis that LBHI has no liability for such claims, all as more fully described in the Two Hundred Eighty-Ninth Omnibus Objection to Claims; and due and proper notice of the Two Hundred Eighty-Ninth Omnibus Objection to Claims having been provided, and it appearing that no other or further notice need be provided; and the Court having found and determined that the relief requested in the Two Hundred Eighty-Ninth Omnibus Objection to Claims is in the best interests of LBHI, its estate, creditors, and all parties in interest and that the legal and factual bases set forth in the Two

¹ Terms not defined herein shall have the same meaning ascribed to them in the Two Hundred Eighty-Ninth Omnibus Objection to Claims.

Hundred Eighty-Ninth Omnibus Objection to Claims establish just cause for the relief granted herein; and after due deliberation and sufficient cause appearing therefor, it is

ORDERED that the relief requested in the Two Hundred Eighty-Ninth Omnibus Objection to Claims is granted to the extent provided herein; and it is further

ORDERED that pursuant to section 502(b) of the Bankruptcy Code, the claims listed on Exhibit 1 are disallowed and expunged in their entirety with prejudice; and it is further

ORDERED that the Court-appointed claims agent is authorized to modify the claims register to reflect this order; and it is further

ORDERED that this Order has no res judicata, estoppel, or other effect on the validity, allowance, or disallowance of, and all rights to object and defend on any basis are expressly reserved with respect to any claim listed on Exhibit A annexed to the Two Hundred Eighty-Ninth Omnibus Objection to Claims that is not listed on Exhibit 1 annexed hereto; and it is further

ORDERED that this Court shall retain jurisdiction to hear and determine all matters arising from or related to this Order.

Dated: _____, 2012
New York, New York

UNITED STATES BANKRUPTCY JUDGE

EXHIBIT 1

IN RE: LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 289: EXHIBIT 1 - NO LIABILITY CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
1	ARTICLE 7TH TRUST U/W/O SHERMAN R. LEWIS, JR. DOROTHY LEWIS, TRUSTEE 47 EAST 88TH ST. APT. 15C NEW YORK, NY 10128	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/18/2009	19087	\$37,340.00
2	CARSON, DOUGLAS F. 907 FEARRINGTON POST PITTSBORO, NC 27312	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/08/2009	10810	\$70,000.00
3	DAVID L. MCDONALD LIVING TRUST 14141 MILLERTON ROAD PRATHER, CA 93651-9798	08-13555 (JMP)	Lehman Brothers Holdings Inc.	08/27/2009	9539	\$3,000,000.00
4	FRADIN, RUSSELL P & JUDITH B TEN IN COM 400 E 84TH ST APT 27B NEW YORK, NY 10028-5612	08-13555 (JMP)	Lehman Brothers Holdings Inc.	01/29/2009	2146	\$1,000,000.00
5	FRESNO REGIONAL FOUNDATION 5250 N PALM AVENUE SUITE 424 FRESNO, CA 93704-2214	08-13555 (JMP)	Lehman Brothers Holdings Inc.	07/30/2009	6672	\$700,000.00
6	GENIRS, KEVIN R. 411 WEST END AVE APARTMENT 7A NEW YORK, NY 10024	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	28478	\$28,005.00
7	HALEY, ROY W. & EDYTHE F. JTWROS 5198 VARDON DR WINDERMERE, FL 34786-8960	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/17/2009	14774	\$1,000,000.00
8	HAYAT, CLAUDE 110 EAST 57TH STREET APARTMENT 10E NEW YORK, NY 10022-2618	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	21343	\$49,138.00

IN RE: LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 289: EXHIBIT 1 - NO LIABILITY CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
9	IRA CINI L.P. COLLEEN E. MCMANUS MIUCH SHELIST DENENBERG AMENT & RUBENSTEIN, P.C. 191 N. WACKER DRIVE, SUITE 1800 CHICAGO, IL 60606	08-13555 (JMP)	Lehman Brothers Holdings Inc.	05/20/2009	4456 ¹	\$3,426,012.55
10	LIEBERBERG, ROBERT 120 EAST END AVE. APT 4B NEW YORK, NY 10028	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/16/2009	13412	\$48,500.00
11	MAIDMAN, DAGNY 770 RHODE ISLAND STREET SAN FRANCISCO, CA 94107-2630	08-13555 (JMP)	Lehman Brothers Holdings Inc.	07/30/2009	6668	\$50,000.00
12	MARINO, THOMAS 91 CENTRAL PARK WEST APT 14A NEW YORK, NY 10023	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/17/2009	15172	\$178,576.87
13	MAYROCK, ISIDORE 395 DUCK POND ROAD LOCUST VALLEY, NY 11560	08-13555 (JMP)	Lehman Brothers Holdings Inc.	01/30/2009	2302	\$1,500,000.00
14	MAYROCK, ISIDORE 395 DUCK POND ROAD LOCUST VALLEY, NY 11560	08-13555 (JMP)	Lehman Brothers Holdings Inc.	01/30/2009	2303	\$1,000,000.00
15	MIKULICH, RAYMOND C. 15 CENTRAL PARK WEST, APT 15D NEW YORK, NY 10023	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	23845	\$1,000,000.00

¹ Claim 4456 is being expunged solely with respect to its asserted claim of \$1,704,662.55, related to LibertyView Credit Opportunities Fund II, LLC. The remaining portion of Claim 4456 was previously expunged pursuant to the Order Granting the Debtors' Twentieth Omnibus Objection to Claims (Duplicative of Indenture Trustee Claims), dated Sept. 21, 2010, ECF No. 11501 (the "Duplicative Claim Order"). The dollar amount of the previously expunged portion of Claim 4456 identified in the Duplicative Claim Order was incorrect; however, upon entry of this Order, Claim 4456 shall be disallowed and expunged in its entirety.

IN RE: LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 289: EXHIBIT 1 - NO LIABILITY CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
16	PEREIRA,BRIAN 22 MEADOW ROAD SCARSDALE, NY 10583	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	31133	\$200,000.00
17	RIVERSIDE ASSET MANAGEMENT, LLC C/O JAMES J. CHESTER 65 EAST STATE STREET, SUITE 1000 COLUMBUS, OH 43215	08-13555 (JMP)	Lehman Brothers Holdings Inc.	01/26/2009	1990	\$600,000.00
18	ROSEN, LEONARD G. 64 PINKAS STREET APARTMENT 153 TEL AVIV, 62157 ISRAEL	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	33637	\$36,375.00
19	SAHN, BOBBY 1 CENTRAL PARK SOUTH APARTMENT 806 NEW YORK, NY 10019	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	28312 ²	\$1,000,000.00
20	SPIEGEL, WILLIAM & KADIN, LISA 2109 BROADWAY, APT. 16-144 NEW YORK, NY 10023	08-13555 (JMP)	Lehman Brothers Holdings Inc.	01/30/2009	2295	\$500,000.00
21	SPIEGEL, WILLIAM & KADIN, LISA 2109 BROADWAY, APT. 16-144 NEW YORK, NY 10023	08-13555 (JMP)	Lehman Brothers Holdings Inc.	01/30/2009	2297	\$500,000.00
22	SUMMIT CAPITAL PARTNERS LP C/O CHESTER B. SALOMON, ESQ. BECKER, GLYNN, MELAMED & MUFFLY LLP 299 PARK AVENUE NEW YORK, NY 10171	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	22074	\$1,200,000.00

² The portion of Claim No. 28312 relating to cusip 52520W143 in the amount of \$221,783.85 remains unaffected by this Order.

IN RE: LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 289: EXHIBIT 1 - NO LIABILITY CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
23	SURYAN FAMILY TRUST C/O FRANK SURYAN JR. 3821 SEASCAPE DRIVE HUNTINGTON BEACH, CA 92649-2523	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/18/2009	19330	\$625,766.72
24	TASHLIK, THEODORE WM IRA CUSTODIAN 9 OVERLOOK CIR MANHASSET, NY 11030-3933	08-13555 (JMP)	Lehman Brothers Holdings Inc.	10/15/2009	40345 ³	\$1,000,000.00
25	UBELHART, KAREN A 800 WEST END AVE APT 7A NEW YORK, NY 10025-5467		Lehman No Case Asserted/All Cases Asserted	09/22/2009	30621 ⁴	\$53,573.00
26	WOLT, ETHAN M. 155 WEST 68TH STREET APARTMENT 24B NEW YORK, NY 10023	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	30461	\$250,000.00
					TOTAL	\$19,053,287.14

³ The portion of Claim No. 40345 relating to cusip 52517P7H8 in the amount of \$100,000 was previously expunged pursuant to the Order Granting the Debtors' One Hundred Forty-Eighth Omnibus Objection to Claims (Duplicative of Indenture Trustee Claims), dated July 21, 2011, ECF No. 18712.

⁴ Claim 30621 is being expunged solely with respect to its asserted claim of \$53,573.00, related to MLP Opportunity Capital Partners, L.P. A remaining portion of Claim 30621, in the amount of \$9,654.00, was previously reclassified as an equity interest pursuant to the Order Granting the Debtors' One Hundred Forty-Ninth Omnibus Objection to Claims (To Reclassify Proofs of Claim as Equity Interests), dated Sept. 21, 2011, ECF No. 18708.

EXHIBIT T
(Proposed Order – ECF No. 27399)

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

-----X
In re : **Chapter 11 Case No.**
 :
LEHMAN BROTHERS HOLDINGS INC., et al., : **08-13555 (JMP)**
 :
Debtors. : **(Jointly Administered)**
-----X

**ORDER GRANTING THE
TWO HUNDRED NINETIETH OMNIBUS
OBJECTION TO CLAIMS (NO LIABILITY CLAIMS)**

Upon the two hundred ninetieth omnibus objection to claims, dated April 17, 2012 (the “Two Hundred Ninetieth Omnibus Objection to Claims”),¹ of Lehman Brothers Holdings Inc. (“LBHI” and the “Plan Administrator”), as Plan Administrator under the Modified Third Amended Joint Chapter 11 Plan of Lehman Brothers Holdings Inc. and Its Affiliated Debtors (the “Plan”), pursuant to section 502 of title 11 of the United States Code (the “Bankruptcy Code”), Rule 3007 of the Federal Rules of Bankruptcy Procedure, and this Court’s order approving procedures for the filing of omnibus objections to proofs of claim [Docket No. 6664], seeking disallowance and expungement of the No Liability Claims on the basis that the Chapter 11 Estates have no liability for such claims, all as more fully described in the Two Hundred Ninetieth Omnibus Objection to Claims; and due and proper notice of the Two Hundred Ninetieth Omnibus Objection to Claims having been provided, and it appearing that no other or further notice need be provided; and the Court having found and determined that the relief requested in the Two Hundred Ninetieth Omnibus Objection to Claims is in the best interests of the Chapter 11 Estates, their creditors, and all parties in interest and that the legal and factual bases set forth in the Two Hundred Ninetieth Omnibus Objection to Claims establish just cause

¹ Terms not defined herein shall have the same meaning ascribed to them in the Two Hundred Ninetieth Omnibus Objection to Claims.

for the relief granted herein; and after due deliberation and sufficient cause appearing therefor, it is

ORDERED that the relief requested in the Two Hundred Ninetieth Omnibus Objection to Claims is granted to the extent provided herein; and it is further

ORDERED that pursuant to section 502(b) of the Bankruptcy Code, the claims listed on Exhibit 1 are disallowed and expunged in their entirety with prejudice; and it is further

ORDERED that the Court-appointed claims agent is authorized to modify the claims register to reflect this order; and it is further

ORDERED that this Order has no res judicata, estoppel, or other effect on the validity, allowance, or disallowance of, and all rights to object and defend on any basis are expressly reserved with respect to any claim listed on Exhibit A annexed to the Two Hundred Ninetieth Omnibus Objection to Claims that is not listed on Exhibit 1 annexed hereto; and it is further

ORDERED that this Court shall retain jurisdiction to hear and determine all matters arising from or related to this Order.

Dated: _____, 2012
New York, New York

UNITED STATES BANKRUPTCY JUDGE

EXHIBIT 1

IN RE LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 290: EXHIBIT 1 - NO LIABILITY CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
1	BADAWI, AMR SEDKI C/O OMAR EL SAWY 834 SECOND ST MANHATTAN BEACH, CA 90266	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/10/2009	11332	\$72,351.83
2	BANCO BOLIVARIANO CA ATTN: JOSE MEDINA S JUNIN 200 Y PANAMA GUAYAQUIL ECUADOR	08-13555 (JMP)	Lehman Brothers Holdings Inc.	08/26/2009	9421	\$5,698.07
3	BANICKI, EUGENE FRANK AND REBECCA LYNN 1045 E. CHEVY CHASE DRIVE SALT LAKE CITY, UT 84117	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	31180	\$20,140.93
4	ILUSO CAPITAL CORP C/O GABRIEL G MATARASSO MARVAL, O'FARRELL & MAIRAL AV LEANDRO N ALEM 928 FLOOR 7 (C1001AAR) BUENOS AIRES, ARGENTINA	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/18/2009	16003	\$1,120,000.00*
5	ILUSO CAPITAL CORP C/O GABRIEL G MATARASSO MARVAL, O'FARRELL & MAIRAL AV LEANDRO N ALEM 928 FLOOR 7 (C1001AAR) BUENOS AIRES, ARGENTINA	08-13901 (JMP)	Lehman Brothers Commercial Corporation	09/18/2009	16004	\$1,120,000.00*
6	JAMES, WAYDE 49 PINE BROOK CURVE NORTHAMPTON, MA 01060	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/18/2009	19217	\$31,606.30
7	KENTUCKY RETIREMENT SYSTEMS C/O ROBERTO RAMIREZ ICE MILLER LLP ONE AMERICAN SQUARE, SUITE 2900 INDIANAPOLIS, IN 46282-0200	08-13555 (JMP)	Lehman Brothers Holdings Inc.	06/01/2009	4710	\$48,200,000.00*

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 290: EXHIBIT 1 - NO LIABILITY CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
8	KENTUCKY RETIREMENT SYSTEMS C/O ROBERTO RAMIREZ ICE MILLER LLP ONE AMERICAN SQUARE, SUITE 2900 INDIANAPOLIS, IN 46282-0200	08-13600 (JMP)	LB 745 LLC	06/01/2009	4711	\$48,200,000.00*
9	KENTUCKY RETIREMENT SYSTEMS C/O ROBERTO RAMIREZ ICE MILLER LLP ONE AMERICAN SQUARE, SUITE 2900 INDIANAPOLIS, IN 46282-0200	08-13664 (JMP)	PAMI Statler Arms LLC	06/01/2009	4712	\$48,200,000.00*
10	KENTUCKY RETIREMENT SYSTEMS C/O ROBERTO RAMIREZ ICE MILLER LLP ONE AMERICAN SQUARE, SUITE 2900 INDIANAPOLIS, IN 46282-0200	08-13885 (JMP)	Lehman Brothers Commodity Services Inc.	06/01/2009	4713	\$48,200,000.00*
11	KENTUCKY RETIREMENT SYSTEMS C/O ROBERTO RAMIREZ ICE MILLER LLP ONE AMERICAN SQUARE, SUITE 2900 INDIANAPOLIS, IN 46282-0200	08-13888 (JMP)	Lehman Brothers Special Financing Inc.	06/01/2009	4715	\$48,200,000.00*
12	KENTUCKY RETIREMENT SYSTEMS C/O ROBERTO RAMIREZ ICE MILLER LLP ONE AMERICAN SQUARE, SUITE 2900 INDIANAPOLIS, IN 46282-0200	08-13893 (JMP)	Lehman Brothers OTC Derivatives Inc.	06/01/2009	4716	\$48,200,000.00*
13	KENTUCKY RETIREMENT SYSTEMS C/O ROBERTO RAMIREZ ICE MILLER LLP ONE AMERICAN SQUARE, SUITE 2900 INDIANAPOLIS, IN 46282-0200	08-13899 (JMP)	Lehman Brothers Derivative Products Inc.	06/01/2009	4717	\$48,200,000.00*

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 290: EXHIBIT 1 - NO LIABILITY CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
14	KENTUCKY RETIREMENT SYSTEMS C/O ROBERTO RAMIREZ ICE MILLER LLP ONE AMERICAN SQUARE, SUITE 2900 INDIANAPOLIS, IN 46282-0200	08-13900 (JMP)	Lehman Commercial Paper Inc.	06/01/2009	4718	\$48,200,000.00*
15	KENTUCKY RETIREMENT SYSTEMS C/O ROBERTO RAMIREZ ICE MILLER LLP ONE AMERICAN SQUARE, SUITE 2900 INDIANAPOLIS, IN 46282-0200	08-13901 (JMP)	Lehman Brothers Commercial Corporation	06/01/2009	4719	\$48,200,000.00*
16	KENTUCKY RETIREMENT SYSTEMS C/O ROBERTO RAMIREZ ICE MILLER LLP ONE AMERICAN SQUARE, SUITE 2900 INDIANAPOLIS, IN 46282-0200	08-13902 (JMP)	Lehman Brothers Financial Products Inc.	06/01/2009	4720	\$48,200,000.00*
17	KENTUCKY RETIREMENT SYSTEMS C/O ROBERTO RAMIREZ ICE MILLER LLP ONE AMERICAN SQUARE, SUITE 2900 INDIANAPOLIS, IN 46282-0200	08-13904 (JMP)	Lehman Scottish Finance L.P.	06/01/2009	4722	\$48,200,000.00*
18	KENTUCKY RETIREMENT SYSTEMS C/O ROBERTO RAMIREZ ICE MILLER LLP ONE AMERICAN SQUARE, SUITE 2900 INDIANAPOLIS, IN 46282-0200	08-13905 (JMP)	CES Aviation LLC	06/01/2009	4723	\$48,200,000.00*
19	KENTUCKY RETIREMENT SYSTEMS C/O ROBERTO RAMIREZ ICE MILLER LLP ONE AMERICAN SQUARE, SUITE 2900 INDIANAPOLIS, IN 46282-0200	08-13906 (JMP)	CES Aviation V LLC	06/01/2009	4724	\$48,200,000.00*

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 290: EXHIBIT 1 - NO LIABILITY CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
20	KENTUCKY RETIREMENT SYSTEMS C/O ROBERTO RAMIREZ ICE MILLER LLP ONE AMERICAN SQUARE, SUITE 2900 INDIANAPOLIS, IN 46282-0200	08-13907 (JMP)	CES Aviation IX LLC	06/01/2009	4725	\$48,200,000.00*
21	KENTUCKY RETIREMENT SYSTEMS C/O ROBERTO RAMIREZ ICE MILLER LLP ONE AMERICAN SQUARE, SUITE 2900 INDIANAPOLIS, IN 46282-0200	08-13908 (JMP)	East Dover Limited	06/01/2009	4726	\$48,200,000.00*
22	LONGACRE OPPORTUNITY FUND, L.P. TRANSFEROR: VANTAGE CAPITAL MARKETS LLP ATTN: VLADIMIR JELISAVCIC 810 SEVENTH AVENUE, 33RD FLOOR NEW YORK, NY 10019	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/10/2009	11348	\$597,860.00
23	NICHOLSON, BARBARA M. ACF HAMZA PO BOX 538 TULLAHOMA, TN 37388-0538	08-13555 (JMP)	Lehman Brothers Holdings Inc.	02/02/2009	2438	\$25,487.74*
24	NICHOLSON, BARBARA M. ACF SOUKAINA PO BOX 538 TULLAHOMA, TN 37388-0538	08-13555 (JMP)	Lehman Brothers Holdings Inc.	02/02/2009	2437	\$25,907.57*
25	NICOLL, JOBETH NICOLL, WILLIAM 3650 SENTRY VIEW TRACE SUWANEE, GA 30024	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/17/2009	15162	\$1,180.84
					TOTAL	\$726,020,233.28

* - Indicates claim contains unliquidated and/or undetermined amounts

EXHIBIT U
(Proposed Order – ECF No. 27380)

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

-----X
In re : **Chapter 11 Case No.**
 :
LEHMAN BROTHERS HOLDINGS INC., et al., : **08-13555 (JMP)**
 :
Debtors. : **(Jointly Administered)**
-----X

**ORDER GRANTING TWO HUNDRED NINETY-FIRST
OMNIBUS OBJECTION TO CLAIMS (NO LIABILITY DERIVATIVES CLAIMS)**

Upon the two hundred ninety-first omnibus objection to claims, dated April 16, 2012 (the “Two Hundred Ninety-First Omnibus Objection to Claims”),¹ of Lehman Brothers Holdings Inc. (“LBHI” and the “Plan Administrator”), as Plan Administrator under the Modified Third Amended Joint Chapter 11 Plan of Lehman Brothers Holdings Inc. and Its Affiliated Debtors (the “Plan”), pursuant to section 502(b) of title 11 of the United States Code (the “Bankruptcy Code”), Rule 3007(d) of the Federal Rules of Bankruptcy Procedure, and this Court’s order approving procedures for the filing of omnibus objections to proofs of claim [ECF No. 6664] (the “Procedures Order”), seeking disallowance and expungement of the No Liability Derivatives Claims on the grounds that they assert claims for which LBHI and Lehman Brothers Special Financing Inc. (together, the “Chapter 11 Estates”) have no liability, all as more fully described in the Two Hundred Ninety-First Omnibus Objection to Claims; and due and proper notice of the Two Hundred Ninety-First Omnibus Objection to Claims having been provided to (i) the U.S. Trustee; (ii) the Securities and Exchange Commission; (iii) the Internal Revenue Service; (iv) the United States Attorney for the Southern District of New York; (v) the claimants listed on Exhibit A attached to the Two Hundred Ninety-First Omnibus Objection to Claims; and

¹ Capitalized terms used herein and not otherwise defined herein shall have the meanings ascribed to such terms in the Two Hundred Ninety-First Omnibus Objection to Claims.

(vi) all other parties entitled to notice in accordance with the procedures set forth in the second amended order entered on June 17, 2010 governing case management and administrative procedures for these cases [ECF No. 9635]; and the Court having found and determined that the relief sought in the Two Hundred Ninety-First Omnibus Objection to Claims is in the best interests of the Chapter 11 Estates, their creditors, and all parties in interest and that the legal and factual bases set forth in the Two Hundred Ninety-First Omnibus Objection to Claims establish just cause for the relief granted herein; and after due deliberation and sufficient cause appearing therefor, it is

ORDERED that the relief requested in the Two Hundred Ninety-First Omnibus Objection to Claims is granted to the extent provided herein; and it is further

ORDERED that, pursuant to section 502(b) of the Bankruptcy Code, the claims listed on Exhibit 1 annexed hereto are disallowed and expunged in their entirety with prejudice; and it is further

ORDERED that the Plan Administrator has adjourned *sine die* the Two Hundred Ninety-First Omnibus Objection to Claims with respect to the claim listed on Exhibit 2 annexed hereto; and it is further

ORDERED that the Plan Administrator has adjourned to June 28, 2012 (or as may be further adjourned by the Plan Administrator) the Two Hundred Thirty-Third Omnibus Objection to Claims with respect to the claims listed on Exhibit 3 annexed hereto; and it is further

ORDERED that this Order has no res judicata, estoppel, or other effect on the validity, allowance, or disallowance of, and all rights to object and defend on any basis are expressly reserved with respect to, any claim listed on Exhibit A annexed to the Two Hundred

Ninety-First Omnibus Objection to Claims that is not listed on Exhibit 1 annexed hereto; and it is further

ORDERED that this Court shall retain jurisdiction to hear and determine all matters arising from or related to this Order.

Dated: _____, 2012
New York, New York

UNITED STATES BANKRUPTCY JUDGE

EXHIBIT 1

IN RE LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 291: EXHIBIT 1 - NO LIABILITY CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
1	RASU, GOVINDAR S/O VADI VELOO 5000L MARINE PARADE ROAD #10-51 , 449293 SINGAPORE	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	25778	\$62,396.00	No Liability Claim
2	SAPHIR FINANCE PLC - SERIES 2005-10-A1 QTTN: SANAJAY JOBANPUTRA - VICE PRESIDENT, GLOBAL C/O THE BANK OF NEW YORK MELLON- LONDON BRANCH CORPORARE TRUST ONE CANADA SQUARE LONDON, E14 5AL UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	26049	Undetermined	No Liability Claim
3	SAPHIR FINANCE PLC SERIES 2005-10-A1 ATTN: SANAJAY JOBANPUTRA- VICE PRESIDENT, GLOBAL C/O THE BANK OF NEW YORK MELLON- LONDON BRANCH CORPORATE TRUST ONE CANADO SQUARE LONDON, E14 5AL UNITED KINGDOM	08-13888 (JMP)	Lehman Brothers Special Financing Inc.	09/21/2009	25958	Undetermined	No Liability Claim

IN RE LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 291: EXHIBIT 1 - NO LIABILITY CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
4	SAPHIR FINANCE PLC SERIES 2005-10-A2 ATTN: SANAJAY JOBANPUTRA- VICE PRESIDENT, GLOBAL C/O THE BANK OF NEW YORK MELLON- LONDON BRANCH CORPORATE TRUST ONE CANADA SQUARE LONDON, E14 5AL UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	26047	Undetermined	No Liability Claim
5	SAPHIR FINANCE PLC SERIES 2005-10-A2 ATTN: SANAJAY JOBANPUTRA, VICE PRESIDENT, GLOBAL C/O THE BANK OF NEW YORK MELLON- LONDON BRANCH CORPORATE TRUST ONE CANADA SQUARE LONDON, E14 5AL UNITED KINGDOM	08-13888 (JMP)	Lehman Brothers Special Financing Inc.	09/21/2009	26048	Undetermined	No Liability Claim
TOTAL						\$62,396.00	

EXHIBIT 2

IN RE LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 291: EXHIBIT 2 - NO LIABILITY CLAIMS - ADJOURNED CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
1	DELAWARE RIVER PORT AUTHORITY ATTN: JAMES WHITE ONE PORT CENTER, 8TH FLOOR TWO RIVERSIDE DRIVE P.O BOX 1949 CAMDEN, NJ 08101-1949	08-13888 (JMP)	Lehman Brothers Special Financing Inc.	09/21/2009	24073	Undetermined	No Liability Claim
TOTAL						\$0.00	

EXHIBIT 3

IN RE LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 291: EXHIBIT 3 - NO LIABILITY CLAIMS - ADJOURNED CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
1	HSBC BANK USA, NATIONAL ASSOCIATION, AS TRUSTEE FOR LEHMAN MORTGAGE TRUST MORTGAGE PASS-THROUGH CERTIFICATES SERIES 2006-6 SUPPLEMENTAL INTEREST TRUST CTLA - STRUCTURED FINANCE ATTN: FERNANDO ACEBEDO NEW YORK, NY 10016	08-13888 (JMP)	Lehman Brothers Special Financing Inc.	09/22/2009	28780	Undetermined	No Liability Claim
2	RUBY FINANCE PLC - SERIES 2005-IA15 C/O BANK OF NEW YORK MELLON - LONDON BRANCH, THE ATTN: SANAJAY JOBANPUTRA - VICE PRESIDENT, GLOBAL CORPORATE TRUST ONE CANADA SQUARE LONDON, E14 5AL UNITED KINGDOM	08-13888 (JMP)	Lehman Brothers Special Financing Inc.	09/21/2009	25817	Undetermined	No Liability Claim
3	RUBY FINANCE PLC - SERIES 2005-IA15 C/O BANK OF NEW YORK MELLON - LONDON BRANCH, THE ATTN: SANAJAY JOBANPUTRA - VICE PRESIDENT, GLOBAL CORPORATE TRUST ONE CANADA SQUARE LONDON, E14 5AL UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	25819	Undetermined	No Liability Claim
TOTAL						\$0.00	

EXHIBIT V
(Proposed Order – ECF No. 27247)

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

-----X
In re : **Chapter 11 Case No.**
 :
LEHMAN BROTHERS HOLDINGS INC., et al., : **08-13555 (JMP)**
 :
Debtors. : **(Jointly Administered)**
-----X

**ORDER GRANTING DEBTORS' OBJECTION
TO CLAIM OF ANITA BRYANT (CLAIM NO. 1557)**

Upon the objection, dated April 2, 2012 (the "Objection"),¹ of Lehman Brothers Holdings Inc. ("LBHI" and the "Plan Administrator"), as Plan Administrator under the Modified Third Amended Joint Chapter 11 Plan of Lehman Brothers Holdings Inc. and Its Affiliated Debtors, pursuant to section 502(b) of title 11 of the United States Code (the "Bankruptcy Code") and Rule 3007(d) of the Federal Rules of Bankruptcy Procedure to disallow and expunge the claim filed by Anita Bryant, Claim No. 1557 (the "Claim"), on the basis that the Debtors have no liability for the Claim, all as more fully described in the Objection; and due and proper notice of the Objection having been provided, and it appearing that no other or further notice need be provided; and the Court having found and determined that the relief sought in the Objection is in the best interests of the Debtors, their creditors, and all parties in interest and that the legal and factual bases set forth in the Objection establish just cause for the relief granted herein; and after due deliberation and sufficient cause appearing therefore, it is

ORDERED that the relief requested in the Objection is granted; and it is further

ORDERED that, pursuant to section 502(b) of the Bankruptcy Code, the Claim is disallowed and expunged with prejudice; and it is further

ORDERED that this Court shall retain jurisdiction to hear and determine all

¹ Capitalized terms used herein and not otherwise defined herein shall have the meanings ascribed to such terms in the Objection.

matters arising from or related to this Order.

Dated: _____, 2012
New York, New York

UNITED STATES BANKRUPTCY JUDGE

EXHIBIT W
(Proposed Order – ECF No. 27253)

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

-----X
In re : **Chapter 11 Case No.**
 :
LEHMAN BROTHERS HOLDINGS INC., et al., : **08-13555 (JMP)**
 :
 :
Debtors. : **(Jointly Administered)**
-----X

**ORDER GRANTING DEBTORS' OBJECTION
TO CLAIM OF BANQUE LEHMAN BROTHERS SA (CLAIM NO 17611)**

Upon the objection, dated April 2, 2012 (the "Objection"),¹ of Lehman Brothers Holdings Inc. ("LBHI" and the "Plan Administrator"), as Plan Administrator under the Modified Third Amended Joint Chapter 11 Plan of Lehman Brothers Holdings Inc. and Its Affiliated Debtors, pursuant to section 502(b) of title 11 of the United States Code (the "Bankruptcy Code") and Rule 3007(d) of the Federal Rules of Bankruptcy Procedure to disallow and expunge the claim filed by Banque Lehman Brothers S.A., Claim No. 17611 (the "Claim"), on the basis that the Debtors have no liability for the Claim, all as more fully described in the Objection; and due and proper notice of the Objection having been provided, and it appearing that no other or further notice need be provided; and the Court having found and determined that the relief sought in the Objection is in the best interests of the Debtors, their creditors, and all parties in interest and that the legal and factual bases set forth in the Objection establish just cause for the relief granted herein; and after due deliberation and sufficient cause appearing therefore, it is

ORDERED that the relief requested in the Objection is granted; and it is further

ORDERED that, pursuant to section 502(b) of the Bankruptcy Code, the Claim is disallowed and expunged with prejudice; and it is further

ORDERED that this Court shall retain jurisdiction to hear and determine all

¹ Capitalized terms used herein and not otherwise defined herein shall have the meanings ascribed to such terms in the Objection.

matters arising from or related to this Order.

Dated: _____, 2012
New York, New York

UNITED STATES BANKRUPTCY JUDGE

EXHIBIT X
(Proposed Order – ECF No. 27381)

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

-----X
In re : **Chapter 11 Case No.**
: **LEHMAN BROTHERS HOLDINGS INC., et al.,** : **08-13555 (JMP)**
: **Debtors.** : **(Jointly Administered)**
-----X

**ORDER GRANTING TWO HUNDRED NINETY-SECOND
OMNIBUS OBJECTION TO CLAIMS (NO GUARANTEE CLAIMS)**

Upon the two hundred ninety-second omnibus objection to claims, dated April 16, 2012 (the “Two Hundred Ninety-Second Omnibus Objection to Claims”),¹ of Lehman Brothers Holdings Inc. (“LBHI” and the “Plan Administrator”), as Plan Administrator under the Modified Third Amended Joint Chapter 11 Plan of Lehman Brothers Holdings Inc. and Its Affiliated Debtors (the “Plan”), pursuant to section 502(b) of title 11 of the United States Code (the “Bankruptcy Code”), Rule 3007(d) of the Federal Rules of Bankruptcy Procedure, and this Court’s order approving procedures for the filing of omnibus objections to proofs of claim [ECF No. 6664] (the “Procedures Order”), seeking disallowance and expungement of the No Guarantee Claims on the grounds that such claims are unenforceable against, and impose no liability on, LBHI, all as more fully described in the Two Hundred Ninety-Second Omnibus Objection to Claims; and due and proper notice of the Two Hundred Ninety-Second Omnibus Objection to Claims having been provided to (i) the U.S. Trustee; (ii) the Securities and Exchange Commission; (iii) the Internal Revenue Service; (iv) the United States Attorney for the Southern District of New York; (v) the claimants listed on Exhibit A attached to the Two Hundred Ninety-Second Omnibus Objection to Claims; and (vi) all other parties entitled to

¹ Capitalized terms used herein and not otherwise defined herein shall have the meanings ascribed to such terms in the Two Hundred Ninety-Second Omnibus Objection to Claims.

notice in accordance with the procedures set forth in the second amended order entered on June 17, 2010 governing case management and administrative procedures for these cases [ECF No. 9635]; and it appearing that no other or further notice need be provided; and the Court having found and determined that the relief sought in the Two Hundred Ninety-Second Omnibus Objection to Claims is in the best interests of LBHI, its estate, creditors, and all parties in interest and that the legal and factual bases set forth in the Two Hundred Ninety-Second Omnibus Objection to Claims establish just cause for the relief granted herein; and after due deliberation and sufficient cause appearing therefor, it is

ORDERED that the relief requested in the Two Hundred Ninety-Second Omnibus Objection to Claims is granted to the extent provided herein; and it is further

ORDERED that, pursuant to section 502(b) of the Bankruptcy Code, the claims listed on Exhibit 1 annexed hereto are disallowed and expunged in their entirety with prejudice; and it is further

ORDERED that the Plan Administrator has adjourned to June 28, 2012 (or as may be further adjourned by the Plan Administrator) the Two Hundred Ninety-Second Omnibus Objection to Claims with respect to the claims listed on Exhibit 2 annexed hereto; and it is further

ORDERED that this Order has no res judicata, estoppel, or other effect on the validity, allowance, or disallowance of, and all rights to object and defend on any basis are expressly reserved with respect to, any claim listed on Exhibit A annexed to the Two Hundred Ninety-Second Omnibus Objection to Claims that is not listed on Exhibit 1 annexed hereto; and it is further

ORDERED that this Court shall retain jurisdiction to hear and determine all

matters arising from or related to this Order.

Dated: _____, 2012
New York, New York

UNITED STATES BANKRUPTCY JUDGE

EXHIBIT 1

IN RE LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 292: EXHIBIT 1 - NO GUARANTEE CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
1	ABSOLUTE SOFTWARE CORPORATION ATTN: TREVOR WIEBE, GENERAL COUNSEL & CORP SECRETARY SUITE 1600, FOUR BENTALL CENTRE 1055 DUNSMUIR ST. VANCOUVER, BC V7X 1K8 CANADA	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/18/2009	16187	\$36,600.00	No Guarantee Claim
2	JFJ INVESTMENTS ATTN: JEAN BURNS 1501 E. 2ND AVENUE TAMPA, FL 33605	08-13888 (JMP)	Lehman Brothers Special Financing Inc.	09/14/2009	12472 ¹	\$454,500.00*	No Guarantee Claim
3	LEHMAN BROTHERS DIVERSIFIED PRIVATE EQUITY FUND 2004 PARTNERS C/O LEHMAN BROTHERS EUROPEAN MEZZANINE 10 BROOK STREET LONDON, W1S 1BG UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	23435	\$298,741.30	No Guarantee Claim
4	LEHMAN BROTHERS EUROPEAN MEZZANINE CAPITAL PARTNERS-A, L.P. C/O LEHMAN BROTHERS EUROPEAN MEZZANINE 10 BROOK STREET LONDON, W1S 1BG UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	23433	\$43,532.80	No Guarantee Claim

¹ No Debtor is specified on the face of claim number 12472, but the face of the proof of claim indicates that the claim is based on a Guarantee. The claimant completed a Guarantee Questionnaire and attached two copies of the proof of claim it filed against Lehman Brothers Special Financing Inc. ("LBSF") as well as a copy of an unexecuted Guarantee. Based on the claimant's failure to specify a Debtor on the face of its proof of claim and/or the claimant's attachment of two copies of the proof of claim it filed against LBSF to its Guarantee Questionnaire, LBSF is listed erroneously as the Debtor for claim number 12472 on the claims register. The correct Debtor for claim number 12472 is Lehman Brothers Holdings Inc., and the claims register will be modified accordingly.

IN RE LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 292: EXHIBIT 1 - NO GUARANTEE CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
5	LEHMAN BROTHERS EUROPEAN MEZZANINE CAPITAL PARTNERS-B, L.P. C/O LEHMAN BROTHERS EUROPEAN MEZZANINE 10 BROOK STREET LONDON, W1S 1BG UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	23434	\$846,392.60	No Guarantee Claim
TOTAL						\$6,179,766.70	

EXHIBIT 2

IN RE LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 292: EXHIBIT 2 - NO GUARANTEE CLAIMS - ADJOURNED CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
1	HSBC BANK USA, NA AS TTEE FOR LEHMAN MORTGAGE TRUST MORTGAGE PASS-THROUGH CERTIFICATES SERIES 2006-6 SUPPLEMENTAL INTEREST TRUST CTLA- STRUCTURED FINANCE ATTN: CHI LE 10 EAST 40TH STREET, 14TH FLOOR NEW YORK, NY 10016	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	28379	Undetermined	No Guarantee Claim
2	SISTEMA UNIVERSITARIO ANA G. MENDEZ, INCORPORADO ATTN: ADA L. SOLA-FERNANDEZ PO BOX 21345 SAN JUAN, PR 00928-1345	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	30842	\$3,500,000.00	No Guarantee Claim
TOTAL						\$3,500,000.00	

EXHIBIT Y
(Proposed Order – ECF No. 27384)

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

-----X
In re : **Chapter 11 Case No.**
 :
LEHMAN BROTHERS HOLDINGS INC., et al., : **08-13555 (JMP)**
 :
 :
Debtors. : **(Jointly Administered)**
-----X

**ORDER GRANTING THE TWO HUNDRED NINETY-THIRD
OMNIBUS OBJECTION TO CLAIMS (NO LIABILITY CLAIMS)**

Upon the two hundred ninety-third omnibus objection to claims, dated April 13, 2012 (the “Two Hundred Ninety-Third Omnibus Objection to Claims”),¹ of Lehman Brothers Holdings Inc., as Plan Administrator (the “Plan Administrator”) for the entities in the above-referenced chapter 11 cases(collectively, “Chapter 11 Estates”), pursuant to section 502(b) of title 11 of the United States Code (the “Bankruptcy Code”), Rule 3007(d) of the Federal Rules of Bankruptcy Procedure, and this Court’s order approving procedures for the filing of omnibus objections to proofs of claim [ECF No. 6664] (the “Procedures Order”), seeking disallowance and expungement of the No Liability Claims on the grounds that they assert claims for which the applicable Chapter 11 Estates do not have any liability, all as more fully described in the Two Hundred Ninety-Third Omnibus Objection to Claims; and due and proper notice of the Two Hundred Ninety-Third Omnibus Objection to Claims having been provided to (i) the U.S. Trustee; (ii) the Securities and Exchange Commission; (iii) the Internal Revenue Service; (iv) the United States Attorney for the Southern District of New York; (v) the claimants listed on Exhibit A attached to the Two Hundred Ninety-Third Omnibus Objection to Claims; and (vi) all other parties entitled to notice in accordance with the procedures set forth in the second amended order

¹ Capitalized terms used herein and not otherwise defined herein shall have the meanings ascribed to such terms in the Two Hundred Ninety-Third Omnibus Objection to Claims.

entered on June 17, 2010 governing case management and administrative procedures for these cases [EFC No. 9635]; and the Court having found and determined that the relief sought in the Two Hundred Ninety-Third Omnibus Objection to Claims is in the best interests of the Chapter 11 Estates, their estates, creditors, and all parties in interest and that the legal and factual bases set forth in the Two Hundred Ninety-Third Omnibus Objection to Claims establish just cause for the relief granted herein; and after due deliberation and sufficient cause appearing therefore, it is

ORDERED that the relief requested in the Two Hundred Ninety-Third Omnibus Objection to Claims is granted to the extent provided herein; and it is further

ORDERED that, pursuant to section 502(b) of the Bankruptcy Code, the claims listed on Exhibit 1 annexed hereto (collectively, the “No Liability Claims”) are disallowed and expunged in their entirety with prejudice; and it is further

ORDERED that, the claims listed on Exhibit 2 annexed hereto (the “Adjourned Claim”) have been adjourned to a date to be determined; and it is further

ORDERED that this Order has no res judicata, estoppel, or other effect on the validity, allowance, or disallowance of, and all rights to object and defend on any basis are expressly reserved with respect to any claim listed on Exhibit A annexed to the Two Hundred Ninety-Third Objection to Claims that is not listed on Exhibit 1 annexed hereto; and it is further

ORDERED that this Court shall retain jurisdiction to hear and determine all matters arising from or related to this Order.

Dated: _____, 2012
New York, New York

UNITED STATES BANKRUPTCY JUDGE

EXHIBIT 1

IN RE: LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 293: EXHIBIT 1 - NO LIABILITY CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED

SURVIVING CLAIMS

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
1	COLORADO LOCAL GOVERNMENT LIQUID ASSET TRUST ("COLOTRUST") AS TRANSFEREE OF RIGHTS OF COLORADO DIVERSIFIED TRUST 1900 16TH ST STE 200 DENVER, CO 90202-5131	09/17/2009	08-13900 (JMP)	14856	\$5,000,000.00*	COLORADO LOCAL GOVERNMENT LIQUID ASSET TRUST ("COLOTRUST") AS TRANSFEREE OF RIGHTS OF COLORADO DIVERSIFIED TRUST COLORADO INVESTOR SERVICES CORPORATION 1700 BROADWAY, SUITE 2050 DENVER, CO 80290	09/15/2009	08-13555 (JMP)	13023	\$5,000,000.00*
2	LEVAR, MATTHEW 5105 TEN MILE PLACE CASTLE PINES, CO 80108	09/14/2009	08-13555 (JMP)	12401	\$753,076.87	LEVAR, MATTHEW 5105 TEN MILE PLACE CASTLE PINES, CO 80108	09/14/2009	08-13885 (JMP)	12402	\$753,076.87
3	PETROLEUM REALTY INVESTMENT PARTNERS, L.P., ET AL ATTN.: SCOTT FITZGERALD 801 GODFREY ROAD, SUITE 600 MIAMI BEACH, FL 33140	05/19/2009	09-12516 (JMP)	4415	\$10,000,000.00*	PETROLEUM REALTY INVESTMENT PARTNERS, L.P., ET AL ATTN.: SCOTT FITZGERALD 801 GODFREY ROAD, SUITE 600 MIAMI BEACH, FL 33140	05/19/2009	08-13900 (JMP)	4434	\$10,000,000.00*

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 293: EXHIBIT 1 - NO LIABILITY CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED

SURVIVING CLAIMS

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
4	PETROLEUM REALTY INVESTMENT PARTNERS, L.P., ET AL ATTN.: SCOTT FITZGERALD 801 GODFREY ROAD, SUITE 600 MIAMI BEACH, FL 33140	05/19/2009	09-10560 (JMP)	4416	\$10,000,000.00*	PETROLEUM REALTY INVESTMENT PARTNERS, L.P., ET AL ATTN.: SCOTT FITZGERALD 801 GODFREY ROAD, SUITE 600 MIAMI BEACH, FL 33140	05/19/2009	08-13900 (JMP)	4434	\$10,000,000.00*
5	PETROLEUM REALTY INVESTMENT PARTNERS, L.P., ET AL ATTN.: SCOTT FITZGERALD 801 GODFREY ROAD, SUITE 600 MIAMI BEACH, FL 33140	05/19/2009	09-10558 (JMP)	4417	\$10,000,000.00*	PETROLEUM REALTY INVESTMENT PARTNERS, L.P., ET AL ATTN.: SCOTT FITZGERALD 801 GODFREY ROAD, SUITE 600 MIAMI BEACH, FL 33140	05/19/2009	08-13900 (JMP)	4434	\$10,000,000.00*
6	PETROLEUM REALTY INVESTMENT PARTNERS, L.P., ET AL ATTN.: SCOTT FITZGERALD 801 GODFREY ROAD, SUITE 600 MIAMI BEACH, FL 33140	05/19/2009	09-10137 (JMP)	4418	\$10,000,000.00*	PETROLEUM REALTY INVESTMENT PARTNERS, L.P., ET AL ATTN.: SCOTT FITZGERALD 801 GODFREY ROAD, SUITE 600 MIAMI BEACH, FL 33140	05/19/2009	08-13900 (JMP)	4434	\$10,000,000.00*

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 293: EXHIBIT 1 - NO LIABILITY CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED

SURVIVING CLAIMS

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
7	PETROLEUM REALTY INVESTMENT PARTNERS, L.P., ET AL ATTN.: SCOTT FITZGERALD 801 GODFREY ROAD, SUITE 600 MIAMI BEACH, FL 33140	05/19/2009	09-10108 (JMP)	4419	\$10,000,000.00*	PETROLEUM REALTY INVESTMENT PARTNERS, L.P., ET AL ATTN.: SCOTT FITZGERALD 801 GODFREY ROAD, SUITE 600 MIAMI BEACH, FL 33140	05/19/2009	08-13900 (JMP)	4434	\$10,000,000.00*
8	PETROLEUM REALTY INVESTMENT PARTNERS, L.P., ET AL ATTN.: SCOTT FITZGERALD 801 GODFREY ROAD, SUITE 600 MIAMI BEACH, FL 33140	05/19/2009	08-13908 (JMP)	4420	\$10,000,000.00*	PETROLEUM REALTY INVESTMENT PARTNERS, L.P., ET AL ATTN.: SCOTT FITZGERALD 801 GODFREY ROAD, SUITE 600 MIAMI BEACH, FL 33140	05/19/2009	08-13900 (JMP)	4434	\$10,000,000.00*
9	PETROLEUM REALTY INVESTMENT PARTNERS, L.P., ET AL ATTN.: SCOTT FITZGERALD 801 GODFREY ROAD, SUITE 600 MIAMI BEACH, FL 33140	05/19/2009	08-13907 (JMP)	4421	\$10,000,000.00*	PETROLEUM REALTY INVESTMENT PARTNERS, L.P., ET AL ATTN.: SCOTT FITZGERALD 801 GODFREY ROAD, SUITE 600 MIAMI BEACH, FL 33140	05/19/2009	08-13900 (JMP)	4434	\$10,000,000.00*

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 293: EXHIBIT 1 - NO LIABILITY CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED

SURVIVING CLAIMS

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
10	PETROLEUM REALTY INVESTMENT PARTNERS, L.P., ET AL ATTN.: SCOTT FITZGERALD 801 GODFREY ROAD, SUITE 600 MIAMI BEACH, FL 33140	05/19/2009	08-13906 (JMP)	4422	\$10,000,000.00*	PETROLEUM REALTY INVESTMENT PARTNERS, L.P., ET AL ATTN.: SCOTT FITZGERALD 801 GODFREY ROAD, SUITE 600 MIAMI BEACH, FL 33140	05/19/2009	08-13900 (JMP)	4434	\$10,000,000.00*
11	PETROLEUM REALTY INVESTMENT PARTNERS, L.P., ET AL ATTN.: SCOTT FITZGERALD 801 GODFREY ROAD, SUITE 600 MIAMI BEACH, FL 33140	05/19/2009	08-13905 (JMP)	4423	\$10,000,000.00*	PETROLEUM REALTY INVESTMENT PARTNERS, L.P., ET AL ATTN.: SCOTT FITZGERALD 801 GODFREY ROAD, SUITE 600 MIAMI BEACH, FL 33140	05/19/2009	08-13900 (JMP)	4434	\$10,000,000.00*
12	PETROLEUM REALTY INVESTMENT PARTNERS, L.P., ET AL ATTN.: SCOTT FITZGERALD 801 GODFREY ROAD, SUITE 600 MIAMI BEACH, FL 33140	05/19/2009	08-13904 (JMP)	4424	\$10,000,000.00*	PETROLEUM REALTY INVESTMENT PARTNERS, L.P., ET AL ATTN.: SCOTT FITZGERALD 801 GODFREY ROAD, SUITE 600 MIAMI BEACH, FL 33140	05/19/2009	08-13900 (JMP)	4434	\$10,000,000.00*

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 293: EXHIBIT 1 - NO LIABILITY CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED

SURVIVING CLAIMS

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
13	PETROLEUM REALTY INVESTMENT PARTNERS, L.P., ET AL ATTN.: SCOTT FITZGERALD 801 GODFREY ROAD, SUITE 600 MIAMI BEACH, FL 33140	05/19/2009	08-13902 (JMP)	4425	\$10,000,000.00*	PETROLEUM REALTY INVESTMENT PARTNERS, L.P., ET AL ATTN.: SCOTT FITZGERALD 801 GODFREY ROAD, SUITE 600 MIAMI BEACH, FL 33140	05/19/2009	08-13900 (JMP)	4434	\$10,000,000.00*
14	PETROLEUM REALTY INVESTMENT PARTNERS, L.P., ET AL ATTN.: SCOTT FITZGERALD 801 GODFREY ROAD, SUITE 600 MIAMI BEACH, FL 33140	05/19/2009	08-13901 (JMP)	4426	\$10,000,000.00*	PETROLEUM REALTY INVESTMENT PARTNERS, L.P., ET AL ATTN.: SCOTT FITZGERALD 801 GODFREY ROAD, SUITE 600 MIAMI BEACH, FL 33140	05/19/2009	08-13900 (JMP)	4434	\$10,000,000.00*
15	PETROLEUM REALTY INVESTMENT PARTNERS, L.P., ET AL ATTN.: SCOTT FITZGERALD 801 GODFREY ROAD, SUITE 600 MIAMI BEACH, FL 33140	05/19/2009	08-13899 (JMP)	4427	\$10,000,000.00*	PETROLEUM REALTY INVESTMENT PARTNERS, L.P., ET AL ATTN.: SCOTT FITZGERALD 801 GODFREY ROAD, SUITE 600 MIAMI BEACH, FL 33140	05/19/2009	08-13900 (JMP)	4434	\$10,000,000.00*

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 293: EXHIBIT 1 - NO LIABILITY CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED

SURVIVING CLAIMS

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
16	PETROLEUM REALTY INVESTMENT PARTNERS, L.P., ET AL ATTN.: SCOTT FITZGERALD 801 GODFREY ROAD, SUITE 600 MIAMI BEACH, FL 33140	05/19/2009	08-13893 (JMP)	4428	\$10,000,000.00*	PETROLEUM REALTY INVESTMENT PARTNERS, L.P., ET AL ATTN.: SCOTT FITZGERALD 801 GODFREY ROAD, SUITE 600 MIAMI BEACH, FL 33140	05/19/2009	08-13900 (JMP)	4434	\$10,000,000.00*
17	PETROLEUM REALTY INVESTMENT PARTNERS, L.P., ET AL ATTN.: SCOTT FITZGERALD 801 GODFREY ROAD, SUITE 600 MIAMI BEACH, FL 33140	05/19/2009	08-13888 (JMP)	4429	\$10,000,000.00*	PETROLEUM REALTY INVESTMENT PARTNERS, L.P., ET AL ATTN.: SCOTT FITZGERALD 801 GODFREY ROAD, SUITE 600 MIAMI BEACH, FL 33140	05/19/2009	08-13900 (JMP)	4434	\$10,000,000.00*
18	PETROLEUM REALTY INVESTMENT PARTNERS, L.P., ET AL ATTN.: SCOTT FITZGERALD 801 GODFREY ROAD, SUITE 600 MIAMI BEACH, FL 33140	05/19/2009	08-13885 (JMP)	4430	\$10,000,000.00*	PETROLEUM REALTY INVESTMENT PARTNERS, L.P., ET AL ATTN.: SCOTT FITZGERALD 801 GODFREY ROAD, SUITE 600 MIAMI BEACH, FL 33140	05/19/2009	08-13900 (JMP)	4434	\$10,000,000.00*

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 293: EXHIBIT 1 - NO LIABILITY CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED

SURVIVING CLAIMS

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
19	PETROLEUM REALTY INVESTMENT PARTNERS, L.P., ET AL ATTN.: SCOTT FITZGERALD 801 GODFREY ROAD, SUITE 600 MIAMI BEACH, FL 33140	05/19/2009	08-13664 (JMP)	4431	\$10,000,000.00*	PETROLEUM REALTY INVESTMENT PARTNERS, L.P., ET AL ATTN.: SCOTT FITZGERALD 801 GODFREY ROAD, SUITE 600 MIAMI BEACH, FL 33140	05/19/2009	08-13900 (JMP)	4434	\$10,000,000.00*
20	PETROLEUM REALTY INVESTMENT PARTNERS, L.P., ET AL ATTN.: SCOTT FITZGERALD 801 GODFREY ROAD, SUITE 600 MIAMI BEACH, FL 33140	05/19/2009	08-13600 (JMP)	4432	\$10,000,000.00*	PETROLEUM REALTY INVESTMENT PARTNERS, L.P., ET AL ATTN.: SCOTT FITZGERALD 801 GODFREY ROAD, SUITE 600 MIAMI BEACH, FL 33140	05/19/2009	08-13900 (JMP)	4434	\$10,000,000.00*
21	PETROLEUM REALTY INVESTMENT PARTNERS, L.P., ET AL ATTN.: SCOTT FITZGERALD 801 GODFREY ROAD, SUITE 600 MIAMI BEACH, FL 33140	05/19/2009	08-13555 (JMP)	4433	\$10,000,000.00*	PETROLEUM REALTY INVESTMENT PARTNERS, L.P., ET AL ATTN.: SCOTT FITZGERALD 801 GODFREY ROAD, SUITE 600 MIAMI BEACH, FL 33140	05/19/2009	08-13900 (JMP)	4434	\$10,000,000.00*
22	PIEPER, RICHARD 5325 SPUR CROSS TRAIL PARKER, CO 80134	09/14/2009	08-13555 (JMP)	12004	\$782,179.10	PIEPER, RICHARD 5325 SPUR CROSS TRAIL PARKER, CO 80134	09/14/2009	08-13885 (JMP)	12005	\$782,179.10

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 293: EXHIBIT 1 - NO LIABILITY CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED

SURVIVING CLAIMS

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
23	WILSON, DAVID 532 49 AVENUE SW CALGARY, AB T2S 1G5 CANADA	07/22/2009	08-13555 (JMP)	5861	\$10,950.00	WILSON, DAVID 532 49 AVENUE SW CALGARY, AB, T2S 1G5 CANADA	11/17/2008	08-13885 (JMP)	772	\$330,000.00
TOTAL					\$196,546,205.97					

EXHIBIT 2

IN RE: LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 293: EXHIBIT 2 - NO LIABILITY CLAIMS - ADJOURNED OBJECTIONS

CLAIMS TO BE DISALLOWED AND EXPUNGED

SURVIVING CLAIMS

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
1	ACUMEN FUND INC. ATTN: ANN MACDOUGALL, CHIEF MANAGEMENT OFFICER 76 NINTH AVENUE SUITE 315 NEW YORK, NY 10011	09/18/2009	09-10137 (JMP)	18706	\$465,950.00*	ACUMEN FUND INC. ATTN: ANN MACDOUGALL, CHIEF MANAGEMENT OFFICER 76 NINTH AVENUE SUITE 315 NEW YORK, NY 10011	09/18/2009	08-13555 (JMP)	18761	\$465,950.00*
2	ACUMEN FUND INC. ATTN: ANN MACDOUGALL, CHIEF MANAGEMENT OFFICER 76 NINTH AVENUE SUITE 315 NEW YORK, NY 10011	09/18/2009	08-13905 (JMP)	18707	\$465,950.00*	ACUMEN FUND INC. ATTN: ANN MACDOUGALL, CHIEF MANAGEMENT OFFICER 76 NINTH AVENUE SUITE 315 NEW YORK, NY 10011	09/18/2009	08-13555 (JMP)	18761	\$465,950.00*
3	ACUMEN FUND INC. ATTN: ANN MACDOUGALL, CHIEF MANAGEMENT OFFICER 76 NINTH AVENUE SUITE 315 NEW YORK, NY 10011	09/18/2009	08-13907 (JMP)	18708	\$465,950.00*	ACUMEN FUND INC. ATTN: ANN MACDOUGALL, CHIEF MANAGEMENT OFFICER 76 NINTH AVENUE SUITE 315 NEW YORK, NY 10011	09/18/2009	08-13555 (JMP)	18761	\$465,950.00*
4	ACUMEN FUND INC. ATTN: ANN MACDOUGALL, CHIEF MANAGEMENT OFFICER 76 NINTH AVENUE SUITE 315 NEW YORK, NY 10011	09/18/2009	08-13906 (JMP)	18709	\$465,950.00*	ACUMEN FUND INC. ATTN: ANN MACDOUGALL, CHIEF MANAGEMENT OFFICER 76 NINTH AVENUE SUITE 315 NEW YORK, NY 10011	09/18/2009	08-13555 (JMP)	18761	\$465,950.00*

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 293: EXHIBIT 2 - NO LIABILITY CLAIMS - ADJOURNED OBJECTIONS

CLAIMS TO BE DISALLOWED AND EXPUNGED

SURVIVING CLAIMS

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
5	ACUMEN FUND INC. ATTN: ANN MACDOUGALL, CHIEF MANAGEMENT OFFICER 76 NINTH AVENUE SUITE 315 NEW YORK, NY 10011	09/18/2009	08-13908 (JMP)	18710	\$465,950.00*	ACUMEN FUND INC. ATTN: ANN MACDOUGALL, CHIEF MANAGEMENT OFFICER 76 NINTH AVENUE SUITE 315 NEW YORK, NY 10011	09/18/2009	08-13555 (JMP)	18761	\$465,950.00*
6	ACUMEN FUND INC. ATTN: ANN MACDOUGALL, CHIEF MANAGEMENT OFFICER 76 NINTH AVENUE SUITE 315 NEW YORK, NY 10011	09/18/2009	09-10558 (JMP)	18711	\$465,950.00*	ACUMEN FUND INC. ATTN: ANN MACDOUGALL, CHIEF MANAGEMENT OFFICER 76 NINTH AVENUE SUITE 315 NEW YORK, NY 10011	09/18/2009	08-13555 (JMP)	18761	\$465,950.00*
7	ACUMEN FUND INC. ATTN: ANN MACDOUGALL, CHIEF MANAGEMENT OFFICER 76 NINTH AVENUE SUITE 315 NEW YORK, NY 10011	09/18/2009	09-12516 (JMP)	18712	\$465,950.00*	ACUMEN FUND INC. ATTN: ANN MACDOUGALL, CHIEF MANAGEMENT OFFICER 76 NINTH AVENUE SUITE 315 NEW YORK, NY 10011	09/18/2009	08-13555 (JMP)	18761	\$465,950.00*
8	ACUMEN FUND INC. ATTN: ANN MACDOUGALL, CHIEF MANAGEMENT OFFICER 76 NINTH AVENUE SUITE 315 NEW YORK, NY 10011	09/18/2009	09-10560 (JMP)	18713	\$465,950.00*	ACUMEN FUND INC. ATTN: ANN MACDOUGALL, CHIEF MANAGEMENT OFFICER 76 NINTH AVENUE SUITE 315 NEW YORK, NY 10011	09/18/2009	08-13555 (JMP)	18761	\$465,950.00*

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 293: EXHIBIT 2 - NO LIABILITY CLAIMS - ADJOURNED OBJECTIONS

CLAIMS TO BE DISALLOWED AND EXPUNGED

SURVIVING CLAIMS

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
9	ACUMEN FUND INC. ATTN: ANN MACDOUGALL, CHIEF MANAGEMENT OFFICER 76 NINTH AVENUE SUITE 315 NEW YORK, NY 10011	09/18/2009	09-10108 (JMP)	18714	\$465,950.00*	ACUMEN FUND INC. ATTN: ANN MACDOUGALL, CHIEF MANAGEMENT OFFICER 76 NINTH AVENUE SUITE 315 NEW YORK, NY 10011	09/18/2009	08-13555 (JMP)	18761	\$465,950.00*
10	ACUMEN FUND INC. ATTN: ANN MACDOUGALL, CHIEF MANAGEMENT OFFICER 76 NINTH AVENUE SUITE 315 NEW YORK, NY 10011	09/18/2009	08-13664 (JMP)	18715	\$465,950.00*	ACUMEN FUND INC. ATTN: ANN MACDOUGALL, CHIEF MANAGEMENT OFFICER 76 NINTH AVENUE SUITE 315 NEW YORK, NY 10011	09/18/2009	08-13555 (JMP)	18761	\$465,950.00*
11	ACUMEN FUND INC. ATTN: ANN MACDOUGALL, CHIEF MANAGEMENT OFFICER 76 NINTH AVENUE SUITE 315 NEW YORK, NY 10011	09/18/2009	08-13893 (JMP)	18716	\$465,950.00*	ACUMEN FUND INC. ATTN: ANN MACDOUGALL, CHIEF MANAGEMENT OFFICER 76 NINTH AVENUE SUITE 315 NEW YORK, NY 10011	09/18/2009	08-13555 (JMP)	18761	\$465,950.00*
12	ACUMEN FUND INC. ATTN: ANN MACDOUGALL, CHIEF MANAGEMENT OFFICER 76 NINTH AVENUE SUITE 315 NEW YORK, NY 10011	09/18/2009	08-13600 (JMP)	18717	\$465,950.00*	ACUMEN FUND INC. ATTN: ANN MACDOUGALL, CHIEF MANAGEMENT OFFICER 76 NINTH AVENUE SUITE 315 NEW YORK, NY 10011	09/18/2009	08-13555 (JMP)	18761	\$465,950.00*

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 293: EXHIBIT 2 - NO LIABILITY CLAIMS - ADJOURNED OBJECTIONS

CLAIMS TO BE DISALLOWED AND EXPUNGED

SURVIVING CLAIMS

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
13	ACUMEN FUND INC. ATTN: ANN MACDOUGALL, CHIEF MANAGEMENT OFFICER 76 NINTH AVENUE SUITE 315 NEW YORK, NY 10011	09/18/2009	08-13901 (JMP)	18718	\$465,950.00*	ACUMEN FUND INC. ATTN: ANN MACDOUGALL, CHIEF MANAGEMENT OFFICER 76 NINTH AVENUE SUITE 315 NEW YORK, NY 10011	09/18/2009	08-13555 (JMP)	18761	\$465,950.00*
14	ACUMEN FUND INC. ATTN: ANN MACDOUGALL, CHIEF MANAGEMENT OFFICER 76 NINTH AVENUE SUITE 315 NEW YORK, NY 10011	09/18/2009	08-13885 (JMP)	18719	\$465,950.00*	ACUMEN FUND INC. ATTN: ANN MACDOUGALL, CHIEF MANAGEMENT OFFICER 76 NINTH AVENUE SUITE 315 NEW YORK, NY 10011	09/18/2009	08-13555 (JMP)	18761	\$465,950.00*
15	ACUMEN FUND INC. ATTN: ANN MACDOUGALL, CHIEF MANAGEMENT OFFICER 76 NINTH AVENUE SUITE 315 NEW YORK, NY 10011	09/18/2009	08-13899 (JMP)	18720	\$465,950.00*	ACUMEN FUND INC. ATTN: ANN MACDOUGALL, CHIEF MANAGEMENT OFFICER 76 NINTH AVENUE SUITE 315 NEW YORK, NY 10011	09/18/2009	08-13555 (JMP)	18761	\$465,950.00*
16	ACUMEN FUND INC. ATTN: ANN MACDOUGALL, CHIEF MANAGEMENT OFFICER 76 NINTH AVENUE SUITE 315 NEW YORK, NY 10011	09/18/2009	08-13902 (JMP)	18760	\$465,950.00*	ACUMEN FUND INC. ATTN: ANN MACDOUGALL, CHIEF MANAGEMENT OFFICER 76 NINTH AVENUE SUITE 315 NEW YORK, NY 10011	09/18/2009	08-13555 (JMP)	18761	\$465,950.00*

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 293: EXHIBIT 2 - NO LIABILITY CLAIMS - ADJOURNED OBJECTIONS

CLAIMS TO BE DISALLOWED AND EXPUNGED

SURVIVING CLAIMS

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
17	ACUMEN FUND INC. ATTN: ANN MACDOUGALL, CHIEF MANAGEMENT OFFICER 76 NINTH AVENUE SUITE 315 NEW YORK, NY 10011	09/18/2009	08-13888 (JMP)	18762	\$465,950.00*	ACUMEN FUND INC. ATTN: ANN MACDOUGALL, CHIEF MANAGEMENT OFFICER 76 NINTH AVENUE SUITE 315 NEW YORK, NY 10011	09/18/2009	08-13555 (JMP)	18761	\$465,950.00*
18	ACUMEN FUND INC. ATTN: ANN MACDOUGALL, CHIEF MANAGEMENT OFFICER 76 NINTH AVENUE SUITE 315 NEW YORK, NY 10011	09/18/2009	08-13900 (JMP)	18763	\$465,950.00*	ACUMEN FUND INC. ATTN: ANN MACDOUGALL, CHIEF MANAGEMENT OFFICER 76 NINTH AVENUE SUITE 315 NEW YORK, NY 10011	09/18/2009	08-13555 (JMP)	18761	\$465,950.00*
19	ACUMEN FUND INC. ATTN: ANN MACDOUGALL, CHIEF MANAGEMENT OFFICER 76 NINTH AVENUE SUITE 315 NEW YORK, NY 10011	09/18/2009	08-13904 (JMP)	18764	\$465,950.00*	ACUMEN FUND INC. ATTN: ANN MACDOUGALL, CHIEF MANAGEMENT OFFICER 76 NINTH AVENUE SUITE 315 NEW YORK, NY 10011	09/18/2009	08-13555 (JMP)	18761	\$465,950.00*
TOTAL					\$8,853,050.00					

* - Indicates claim contains unliquidated and/or undetermined amounts